25 JUN 1929

Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1928.

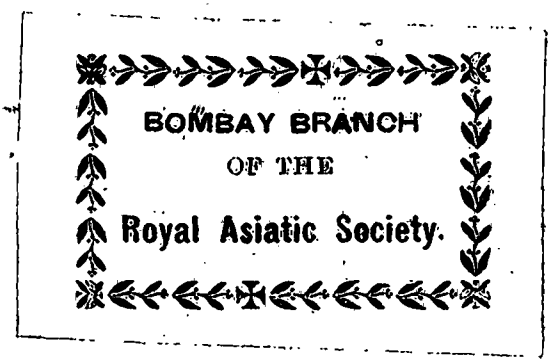
(Established 22nd September 1836)

(Incorporated 18th June 1924)

VOLUME I.

00133604

Bombay:
THE TIMES OF INDIA PRESS.
1929



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Report

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Bombay Chamber of Commerce

FOR THE YEAR 1928.

133664

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Bombay Chamber of Commerce.

ESTABLISHED 22ND SEPTEMBER 1836.

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H. ROYAL, ESQ., *Asst. Secretary.*

* Mr. N. Birrell having resigned his seat in November 1928 Mr. P. Barker was nominated to serve in his stead.

† Mr. G. Z. Meli resigned his seat in April 1929 and Mr. E. Lieberherr was nominated to serve in his stead.

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Bombay Port Trust.

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B. C. READE, ESQ.

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Standing Advisory Committee.

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Lay-Out Committee.

SIR LESLIE HUDSON, KT.

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Special Advisory Committee

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Auxiliary Force Advisory Committee.

H. R. WATSON, ESQ.

Ex. Services Association.

G. L. WINTERBOTHAM, ESQ., M.L.C. (*Ex-officio.*)

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R. J. F. SULIVAN, ESQ.

Federation of Chambers of Commerce of the British Empire.

SIR MALCOLM HOGG, KT.

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B. B. & C. I. RAILWAY—E. C. REID, ESQ.

Bombay Telephone Co., Ld.

G. L. WINTERBOTHAM, ESQ., M.L.C.

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L. A. HALSALL, ESQ.
J. F. MACDONELL, ESQ.
E. MILLER, ESQ., M.L.C.
G. SUGDUBY, ESQ.

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E. MILLER, ESQ., M.L.C.

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M. T. Brownrigg	1837-38	D. Watson	1874-75
H. G. Gordon	1838-39	J. A. Forbes	1875-76
J. Skinner	1839-40	G. F. Henry Donald Graham	1876-77
T. R. Richmond	1840-41	Walter Lang	1877-78
C. B. Skinner	1841-42	M. Mowat	1878-79
S. D. Murray	1842-43	C. Macdonald	1879-80
J. Wright E. Lyon	1843-44	J. N. Graham	1880-81
T. Cardwell	1844-45	E. Comber W. M. Macaulay	1881-82
J. Smith	1845-46	James Thorburn	1882-83
W. Graham	1846-47	Sir F. Forbes Adam, Kt., C.I.E.,	1883-84,
John Parsons	1847-48		1884-85, 1886, 1887, 1888, 1889
A. G. Latham	1848-49	A. F. Beaufort	1890*
Robert Strong	1849-50	L.R.W. Forrest,	1890*,1891,1892*
W. S. Grey	1850-51	J. L. Symons	1892*
John Parsons	1851-52	R. S. Campbell	1893*
A. H. Campbell	1852-53	W.R. Macdonell,	1893*,1894,1895
H. B. Gilmour	1853-54	A. F. Beaufort	1896
James Graham	1854-55	A. Abercrombie	1897
W. F. Hunter	1855-56	R. H. Macaulay	1898
A. T. Binny H. B. Gilmour	1856-57	A. Abercrombie	1899
John Fleming	1857-58	William Greaves,	1900,1901,1902*
Robert Ryrie	1858-59	J. M. Dick	1902*,1903
H. D. Cartwright Henry Scott	1859-60	C. H. Armstrong	1904, 1905
Andrew Grant George Hamilton George Lord	1860-61	H. E. E. Procter	1906
		C. H. Armstrong	1907
James N. Fleming Michael H. Scott	1861-62	Sir Henry Procter, Kt.	1908
		C. H. Armstrong	1909
Robert Hannay Alexander Brown	1862-63	R. G. Monteath	1910
		Sir Chas. Armstrong, Kt.	1911, 1912, 1913
Andrew Grant	1863-64	Marshall F. Reid, C.I.E.	1914
A. C. Gumpert Alexander Stewart	1864-65	T. W. Birkett	1915
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		Nigel F. Paton	1919
		A. H. Froom	1920
J. Foggo	1867-68	H. P. W. Macnaghten	1921
Hamilton Maxwell	1868-69	Sir Frank Nelson, Kt.	1922 1923
H. E. Astley D. Graham	1869-70	L. S. Hudson	1924
		V. A. Grantham	1925
		Sir Joseph Kay	1926
A. D. Grant	1870-71	Sir Leslie Hudson	1927
W. G. Hall	1871-72	Sir Hugh Cocke	1928
J. K. Bythell	1872-73	G. L. Winterbotham	1929

(*Part year.)

Secretaries.

R. X. Murphy ...	... 1836-38	James Taylon ...	... 1864-73
J. E. Brenan ...	... 1838	John Gordon ...	... 1873-84
R. X. Murphy ...	... 1838-41	David Watson (Acting)	1881-82
T. J. A. Scott ...	... 1841-46	John Marshall ...	... 1884-98
John Connon ...	... 1846-57	Frederick Nöel-Paton	1898-1905
John Mawson ...	... 1857-59	J. B. Leslie-Rogers	...1905-1911
J. A. Crowe (Acting) ..	1858-59	R. E. Gregor-Pearse	...1912-1920
H. Brooke ...	... 1859-64	C. B. Sayer	...1921-1925

R. J. F. Sulivan,—Appointed 1925

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

THE Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Grahams Building, on Tuesday, 5th March 1929, at 2-55 p.m., to transact the following business :—

(1) To adopt the Report of the Committee of the Chamber for the year 1928 ;

(2) To confirm the nomination of the Members of the Committee of the Chamber for the year 1929-30 in accordance with the provisions of Article 39 (*g*) ;

(3) To appoint an Auditor of the Chamber's accounts for the year 1929 ;

and to transact any other business that might be brought forward.

Sir Hugh Cocke, KT., M.L.A., President of the Chamber, presided and was supported by Mr. H. H. Sawyer, Vice-President of the Chamber, Messrs. P. Barker, D. J. MacGillivray and G. Sugdury, Members of the Committee of the Chamber.

Amongst those present were :—

His Excellency the Rt. Hon'ble Sir Frederick Sykes, P.C., G.C.I.E., G.B.E., K.C.B., C.M.G., Governor of Bombay ; Mr. J. C. Nixon, B.SC., I.C.S., Accountant General ; Khan Bahadur J. B. Vachha, Income Tax Commissioner ; Capt. E. V. Whish, O.B.E., R.I.M., Port Officer ; Mr. W. H. Neilson, O.B.E., M. INST. C.E., Chairman, Bombay Port Trust ; Mr. W. R. S. Sharpe, Dy. Chairman, Bombay Port Trust ; Mr. C. N. Rich, Docks Manager, Bombay Port Trust ; Mr. L. R. Tairsee, Chairman, Indian Merchants' Chamber ; Mr. Huseinbhai Laljee, Dy. Chairman, Indian Merchants' Chamber ; Mr. K. M. MacDonald, M.C., Managing Governor, Imperial Bank of India ; Mr. S. Kurihara, Consul for Japan ; Mr. E. Stella, Consul for Austria ; Mr. H.

K. Kapp, Consul for Germany; Mr. D. J. Wright, Master, Presidency Trades Association, Ld.; Mr. H. P. Mody; Mr. T. Parker, Bombay European Textile Association.

The following members of the Chamber attended the meeting:—

Mr. H. T. Acton	Messrs. Balmer, Lawrie & Co., Ld.
„ Pranlal Devkaran ..	„ Chugondas & Co.
„ John W. F. Essaye ..	„ Clarke & Smith.
„ E. Donovan	„ Cox & Kings (Agents), Ld.
„ Cecil N. Caroe	„ Craigie, Blunt & Caroe.
„ W. M. Martin	„ Walter N. Cresswell & Co., Ld.
„ C. C. Gulliland	„ Croft & Forbes.
„ B. Brown	„ James Finlay & Co., Ld.
„ C. F. Morris	
„ E. J. Bunbury	„ Forbes, Forbes, Campbell & Co., Ld.
„ A. Henderson	„ Gannon, Dunkerley & Co., Ld.
„ S. K. Chaudhuri	„ W. H. Deeth & Co.
„ G. W. Volckman ..	Sir Alexander Gibb & Partners.
Lt.-Col. W. T. G. Huffam ..	Sir W. G. Armstrong Whitworth & Co., Ld.
Mr. R. A. F. Kidson	Messrs. Grahams Trading Co., Ld.
„ Walter G. Ellison ..	
„ R. Randow	„ Gutmann & Co.
„ W. Lengacher	„ Kahn & Kahn.
„ F. C. Annesley	„ Killick Nixon & Co.
„ R. C. Lowndes	
„ V. F. Noel Paton ..	
„ R. E. Lewis	„ Lewis & Jones.
„ N. Bruce Macbeth ..	„ Macbeth Bros. & Co., Ld.

Sir Leslie Hudson, Kt.	Messrs.	Mackinnon Mackenzie & Co.
Mr. I. B. Scott		
„ L. H. Rose		
„ H. M. Lang		
„ E. E. Janion		
„ C. E. Leman		
„ L. P. S. Bourne		
„ B. G. Gillett	„	McKenzies, Ltd.
„ J. S. Tilley		
„ Bernard Sotham	„	Marshall, Sons & Co. (India), Ld.
„ Cowasji Cursetji Dalal	„	Moolji Jaitha & Co.
„ N. Macleod Selkirk	„	Ormerods (India), Ld.
„ G. H Beswick		
„ T. R. Dempster	„	Owen & Okell.
„ R. K. Williams		
„ A. C. Hinrichs	„	Parke, Davis & Co.
„ E. S. Gosling		
Sir Reginald Spence	„	Phipson & Co., Ld.
Mr. Maneklal Premchand	„	Premchand Roychand & Sons.
„ S. Calvocoressi	„	Ralli Bros.
„ H. B. Edwards	„	Reuters, Ltd.
„ W. R. Padgett	„	B. Reif, Ld
„ E. Wilkinson		
Capt. A. K. MacEwan	„	E. D. Sassoon & Co., Ld.
Mr. J. Bullock	„	Shaw, Wallace & Co.
„ A. J. Clarkson	„	Spencer & Co.
„ S. Hanhart	„	E. Spinner & Co.
„ S. D. Saklatvala	„	Tata Sons, Ld.
„ G. Z. Meli	„	Volkart Bros.
„ J. R. Belmont		
„ C. F. Buser		
„ W. F. List	„	C. C. Wakefield & Co.
„ G. L. Winterbotham	„	Wallace & Co.

Mr. L. A. Halsall	Messrs. Anglo-Siam Corporation, Ltd. (Ewart Latham Branch).
„ A. F. Macdougall ..	„ Asbestos and Belting Co., Ltd.
„ V. E. Towlson	
„ G. H. Cooke	Burmah-Shell Oil Storage and Distributing Co. (India), Ltd.
„ G. L. Orchard	
„ D. J. C. Wallace	
Sir Ness Wadia, K.B.E., C.I.E.	Bombay Dyeing & Mfg. Co., Ltd.
Mr. C. N. Moberly, C.I.E. ..	Bombay Electric Supply & Tramways Co., Ltd.
„ H. G. Sale	W. T. Henley's Telegraph Works, Ltd.
„ A. J. Stahelin	Holland-Bombay Trading Co., Ltd.
„ J. E. Tew	Bombay Company, Ltd.
„ C. I. Brown	Standard Oil Company of New York.
„ R. H. Parker	Bombay Telephone Co., Ltd.
„ A. G. Gray	Bank of India, Limited.
„ J. G. Ridland	Imperial Bank of India.
„ W. N. Cuthbert	Imperial Bank of Persia.
„ E. H. Curling	Lloyds Bank, Limited.
„ J. C. Hanning	National Bank of India, Limited.
„ A. Peel-Goldney	G. I. P. Railway.
„ E. Rose	Atlas Assurance Co.
„ P. J. Roche	Sun Life Assurance Co. of Canada.
„ Leon Valensa	Valensa & Co.
„ A. T. Stevens	International General Electric Co., Inc.

„ R. J. F. Sulivan, Secretary, and

„ H. Royal, Assistant Secretary of the Chamber.

The notice convening the meeting having been read, Sir Hugh Cocke announced that, with the permission of members, the Extraordinary General Meeting called for 3 p.m. would be adjourned until the close of the Annual General Meeting.

Opening the proceedings, Sir Hugh Cocke said:—Your Excellency and Gentlemen,—This is the ninety-third year of this Chamber, for it was established in 1836. I understand the Bengal Chamber celebrates its centenary in 1933 and this Chamber and the Madras Chamber will both do so three years later. It is my privilege to-day to move the adoption of the Report of the Committee for the year 1928. In doing so, I know I may offer on behalf of our members a very hearty welcome to our new Governor and our thanks to His Excellency for so kindly honouring us with his presence here to-day. From the point of view of this Chamber of Commerce, and I hope from Your Excellency's viewpoint also, it is advantageous to establish from time to time a link with the head of the Government and I trust such links may be frequent and permanent. At the recent Annual Meeting of the Associated Chambers of Commerce of India and Ceylon, held in Calcutta, the Chambers were as usual honoured by the presence of H. E. The Viceroy, H. E. The Governor of Bengal and of several members of H. E. The Viceroy's Executive Council. This was of great benefit to the Chambers present and of some help, I feel sure, to the distinguished visitors, as the occasion gave them the opportunity of hearing at first hand the views of men engaged in Commerce all over India.

Memorandum submitted by the Associated Chambers of Commerce to the Statutory Commission.

2. I think the foremost event of the year from an all-India standpoint has been the preparation and submission to the Statutory Commission of the Memorandum of the Associated Chambers. The new Committee was barely in office before the question of considering the material to be laid before the Commission

arose. Although it is not right for Chambers of Commerce to become immersed in politics, it will not be denied that one of the main essentials of the prosperity of trade and commerce is strong and stable government. With this, progress in India is certain; without it, nervousness and reaction are inevitable. It was therefore felt that the Chambers should, in the interests of Commerce, review the record of Government since the Montagu-Chelmsford Reforms came into operation in 1919 and make recommendations to the Statutory Commission with a view to urging soundness and care in any new scheme for the future government of India.

3. At the meeting of the Associated Chambers held in Calcutta in December 1927 it was decided that Mr. Molson, who had been officiating for the previous year as secretary to the Associated Chambers in Delhi and Simla, should be placed on special duty to assist in the preparation of the Memorandum.

4. In February last year a meeting was held in Delhi which was attended by representatives of six of the larger Chambers. There the way was paved and some preliminary decisions were arrived at on general principles. In March the Committee of this Chamber issued a questionnaire to all its members in regard to the Statutory Commission and carefully considered the replies, received. After the close of the Delhi session in March, Mr. Molson proceeded to visit the Chambers in turn and to build upon the Delhi foundations. Bombay was visited first, then Karachi, and then Bombay again. After that Madras, Cawnpore and Calcutta were all visited. In July, representatives of the Chambers met in Calcutta to put the final touches to the Memorandum, and recently in January last oral evidence in support of the Memorandum was given in Calcutta.

5. I do not desire to go into details of the Memorandum submitted. I do, however, want to pay a tribute to the care and skill expended by Mr. Molson and I want to emphasize that at all the meetings I attended—in Delhi, in Bombay and in Cal-

cutta—one could not but be struck by the anxiety of the representatives of the Chambers, assembled from different parts of India, to give to Indians a substantial measure of advance towards self-government subject to reasonable safeguards.

6. Before turning from the Memorandum of the Chambers presented to the Simon Commission, I want to read a few short paragraphs from the "Conclusion" at the end of that Memorandum because they seem to me to contain matter of great importance to every thinking man—British or Indian—in this country.

"The Chambers are anxious that there shall be no ground for any suggestion that Britain has not honoured the pledge given in the House of Commons on the 20th August 1917 and for this reason they recommend that self-government in India should be given a fair, and more than a fair, trial.

"They do at the same time recognize that Britain is under an obligation of honour not to hand over the destinies of minorities, the depressed classes and those who are economically most helpless, to the control of an indigenous oligarchy unless that oligarchy gives proof of being as willing to constitute itself a trustee for the whole body of the Indian peoples, regardless of race, creed and caste, as the British Government has been.

"The terms of reference of the Statutory Commission require it to report to what extent it is desirable to establish the principle of responsible government, or to extend, modify or restrict the degree of responsible government then (*i.e.*, now) existing. The evidence at the present juncture is inconclusive, owing largely to the financial and constitutional difficulties which have affected the working of diarchy; but the Associated Chambers of Commerce consider that if further instalments of responsible government are to be given automatically from time to time without safeguarding the interests of the mute masses of India, Britain will have been guilty of betraying a trust not incompatible with, and equally as sacred as, the Declaration of 20th August 1917.

"Therefore they conclude this note with a strong expression of opinion that if the full measure of responsibility for Provincial Government which they recommend, is granted, and if it fails to attain to that standard of efficiency and impartiality which would justify its continuation after fair trial the British Government will be forced on grounds of its responsibility to India and to humanity to resume again the control voluntarily delegated."

Financial Arrangements between the Central and Provincial Governments.

7. The Committee of this Chamber did not think it necessary to place before the Statutory Commission any special memorandum touching Bombay conditions except as regards one point, namely, the Meston Settlement and the Provincial Finances. A Sub-Committee consisting of the Vice-President, Sir Joseph Kay, Mr. Birrell and myself was appointed to consider this matter. It is well known that when the Reforms of 1919 were inaugurated it was found impossible to devise any scheme of allocation of Revenues between the Central and Provincial Governments which did not leave the Central Government with a deficit. Accordingly the Meston Committee was appointed to settle a difficult question. The solution was that the deficit of 985 lakhs was to be provided by the Provinces in certain proportions laid down. Those Provincial contributions have now been eliminated as a result of a general improvement in the finances of the Central Government. But this very elimination has made the grievance of the industrial Provinces more rife because the two Provinces which made the largest contributions—namely, 348 and 240 lakhs—are considerably benefited as against the two major industrial Provinces which had to contribute only 63 lakhs and 56 lakhs.

It has always been the contention of Bombay that the Meston Settlement was inequitable, not merely because it took a contribution from Bombay, but because it left Bombay with no expanding source of revenue. Bombay's revenue has, it is true, increased by 14 per cent. or 182 lakhs since 1921-22, the year following the introduction of the Reforms, but this is much less than the Meston Committee reckoned on, and it is greatly overshadowed by, say, Madras, with an increase of 54 per cent. or 632 lakhs.

8. In the Associated Chambers' Memorandum it was stated that although proposals for a redistribution of Provincial and Central revenues were not put forward, it was considered that a

satisfactory solution of this problem was an essential condition of the successful working of any new constitution proposed for India and further the problem was considered to be one of such complexity as to require the careful and prolonged investigations of an expert Committee specially appointed for the purpose. It is a matter for regret that no such Committee has been appointed but an independent financial expert, namely, Mr. Layton of *The Economist*, has been nominated to assist the Commission with financial matters.

9. Accordingly, instead of giving my evidence on the problems of the Meston Settlement to an expert Finance Committee, I had perhaps the less terrifying task of appearing in Poona before the Commission itself, long before the financial expert arrived. Our Memorandum urged that the Settlement was unsound and inequitable as between Province and Province from its inception, because it gave some Provinces largely increased spending powers, while others have been starved; that the premises on which the Settlement was founded, have been proved to be erroneous, for the basic years were most unfortunately chosen for Bombay and the anticipations as regards Bombay's revenue expansion subsequent to 1919 have been entirely falsified; that a settlement which enables an agricultural Province to retain all its land revenue and which takes from an industrial Province all its income-tax, should not be retained.

10. We recommended that now the Provincial Contributions have ceased, it should be possible for independent financial experts so to adjust the Indian Revenues as to enable industrial Provinces to have a reasonable share of their income-tax revenue, and that if that were not possible without additional taxation, the recommendations of the Taxation Enquiry Committee to impose duties on inheritance, as a Central source of revenue, should be adopted. We can now only wait and see.

11. I will now leave the Commission with a word of sympathy for, and thanks to, Sir John Simon and his fellow-Commissioners for the great and difficult work they are undertaking.

Survey of India's Commercial and Industrial Progress since the War.

12. Your Excellency and gentlemen, ten years have now passed since the conclusion of the great war and it may not be out of place if I attempt to-day to make a survey of the progress of India as a whole since 1918. Ten years is a very short period in a country's history but it is perhaps long enough to give some idea of development.

13. *Population.*—We have had no census since 1921 when the population of the whole country including Indian States was returned at 319 millions, comparing with 315 millions in 1911 and 294 millions in 1901. It is worthy of note that the Director of Public Information in his review entitled "India 1926-27" gives the population of *British* India as 247 millions, of which only 7·4 millions were enfranchised and 239·6 millions unenfranchised.

14. *Literacy.*—Those able to read and write (excluding children under 5) amounted to 82 in every thousand. I mention these figures as being of interest in view of the political demands which are being made in some quarters to-day.

15. *Education.*—The total *number of scholars* of both sexes in all institutions was 6¾ millions in 1911-12 and 10¼ millions in 1925-26. The total expenditure on Education in 1916-17 was 11¼ crores and in 1925-26 22¾ crores.

16. *Post Office.*—This development in education is reflected in *Post Office statistics*. In ten years to March 1927, the letters, postcards and parcels, etc., dealt with rose by 206 millions to 1,293 millions. The number of Post Offices increased by 1,328 to 20,737, and the letter boxes by 7,944 to 55,707. The Money Orders issued increased by 50 per cent., *viz.*, from 58¾ crores of rupee to 89¾ crores.

17. *People's Savings.*—The people's savings in Postal Cash Certificates, Post Office Savings Bank Deposits and Provident

Fund Balances increased in the five years 1923 to 1928 from 62½ crores to 119 crores—a remarkable increase of 56½ crores. In other words, the amount has practically doubled in five years. This must mainly be due to education for the figures suggest that savings are being increasingly invested instead of hoarded. Such figures could not have been attained without stable government. If a breakdown of Government should occur in the future as a result of speeding up the machinery of Government too quickly, the effect will be seen on the savings of the people.

18. *Life Assurance* is another side-lane from education and again striking figures are seen. From 1917 to 1926 the Life Assurance Funds of Indian companies increased from 7¼ crores to 13¾ crores. The new sums assured were in 1917 2¼ crores and in 1926 10¼ crores.

19. *Sea-borne Trade.*—The post-war figures of sea-borne trade have fluctuated in the last ten years with post-war booms and slumps and with price readjustments. *Imports* were highest in 1920-21 (335 crores) and were lowest the previous year, 1919-20 (208 crores). In the last six years there has been very little change but it is interesting to note increases in the last three years, *viz* :—

1925–26	.. .. ..	226 crores.
1926–27	.. .. ..	231 do.
1927–28	.. .. ..	250 do.

Exports were highest in 1924-25 (398 crores) and lowest in 1921-22 (245 crores). The last two years show a substantial drop as compared with the three earlier years but last year, 1927-28 (328 crores), was an improvement on the previous year, 1926-27 (309 crores), by 19 crores and the current year to 31st December last shows further improvement of 10 crores.

20. *Cost of Living (Bombay).*—The high prices at the end of the war came down sharply from 1921 to 1923, *viz* :—

1921	monthly average	73	per cent. over July 1914.
1922	,,	64	,, ,,
1923	,,	54	,, ,,

In the next four years there was little change, but in 1928 the monthly average dropped to 47 per cent. above July 1914.

21. *Wholesale Prices* dropped steadily.

In 1919 they were	123	per cent over	July 1914.
„ 1922	„	87	„	„
„ 1925	„	63	„	„
„ 1928	„	45	„	„

22. *Railway Passengers.*—The number of railway passengers increased between 1916 and 1928 from 486 to 623 millions.

23. *Railway Development.—Mileage.*—The railway development in recent years has been substantial. In 1914-15 there were 35,285 miles open to traffic; in 1919-20 36,735 miles—an increase of only 1,450 miles, but there was naturally very little progress during the war. By 1927-28 the mileage had increased to 39,712. This includes all railways and gives an increase of 2,976 miles in eight years. Since then considerable further developments have taken place. In the Railway Budget speech last year Sir George Rainy said that the programme of new construction for 1928-29 included over 90 different projects covering more than 4,600 miles.

24. *Net Earnings* increased from 38½ crores to 46 crores between 1919-20 and 1927-28.

25. *The Capital Outlay* increased from 566 crores in 1919-20 to 823 crores in 1927-28—increase 257 crores.

26. *Roads.*—The expenditure on roads in 9 provinces as given in the Report of the Roads Committee increased from 4½ crores in 1913-14 to 6¾ crores in 1926-27. We hope for much more progress in the future. Motor cars imported in 1913-14 numbered 2,880. In the last three years to 31st March 1928 the numbers were:—

1925–26	..	..	..	12,700
1926–27	..	..	..	13,200
1927–28	..	..	..	15,100

and for the first nine months of the current year 14,500—a remarkable expansion.

27. *Irrigation.*—The expenditure in Bombay (Deccan, Gujerat and Sind) increased from an average annual figure of 183 lakhs in the three years ended 31st March 1924 to an average of 325 lakhs in the three years ended 31st March 1926. Increase 142 lakhs.

28. *Forests.*—The gross revenue from Forests in British India was 296 lakhs before the war (average of five years to 1913-14), but expanded to 569 lakhs up to 1925-26 (average of five years to 1925-26). The net surplus increased from 179 lakhs in 1918-19 to 269 lakhs in 1925-26. Increase 90 lakhs.

29. Turning to some of the figures of the *Central Government Budgets*, I draw attention to the fact that following the years' deficits up to 1922-23 aggregating 98 crores, we have since had surplus budgets.

30. *Debt of India.*—The Budget last year showed increases in the Debt from 879 crores in 1923 (31st March) to 992 crores in 1928—an increase of 113 crores in five years. This seems to me a small increase for a country like India with the development that is going on in railways, ports, irrigation, not to mention New Delhi. The most satisfactory feature is that the non-productive debt included therein has been reduced from 255 crores to 179 crores. Revenue has provided increasing amounts every year for the reduction of debt, *viz.*, 3½ crores in 1923-24 up to 5½ crores in 1928-29.

31. *Military Expenditure* has come down from just under 70 crores in 1921-22 to 55 crores in 1927-28. There has been very little change in the expenditure in the last six years.

32. *Income-tax* has realized a net revenue fluctuating with the course of trade. In 1921-22 the figure was 18½ crores; in the next two years about 17½ crores; the next year 15½; in the next three years ending 1927-28 about 15 crores each year.

This year 16¼ crores are expected. The later years show very little development; the earlier years indicate good profits for taxation.

33. *Customs.*—The net revenue from Customs has shown steady expansion, being gradually raised from 33¾ crores in 1921-22 to 49¼ crores expected this year.

34. *Joint Stock Companies* have increased in number from 2,713 in 1918-19 to 5,535 in 1926-27 and the paid-up capital has grown from 106 crores to 277 crores.

35. I hope these figures have not been wearisome. The conclusion seems to me that in spite of occasional statements to the contrary fair improvement has been attained in most directions. I refuse to prophesy for the future. I would only remark that with improvement in agriculture, development of communications, reasonable improvement in India's industries, and last and most, with the continuation of stable and peaceful conditions throughout the country, there should be no looking back.

THE TEXTILE INDUSTRY AND THE LABOUR TROUBLES.

36. The most important matter of the year of local interest—although it is really of much more than local interest—has been the serious condition of the Bombay Textile Industry and the connected Labour Troubles. It is not easy to deal with this large subject in a few words.

37. It was only right that the millowners should have studied closely the Tariff Board's Report and endeavoured to carry out the recommendations of that body. The matter was urgent. My predecessor last year referred to the fact that the inquiry had the merit of stimulating the industry to take some steps towards initiating measures of reform from within. I have to record that during the past year serious labour troubles with protracted strikes have resulted from the efforts of the millowners to follow the recommendations of the Tariff Board. Labour has been stimulated by so-called leaders from outside in their

attitude of opposition. I hope the millowners will not be deflected from carrying out reforms which they consider essential in the future interests of the industry, for I feel sure that in the long run what is best for the industry as a whole, is best for the workman. The first essential is a prosperous industry. If the Bombay Mill Industry continues on its downward course of depression and unrest, no one can forecast to what state it may be driven. The *figures of production of cloth and yarn* for the whole of India for the seven months ended 31st October last make a pathetic showing as compared with the previous year. *Yarn* is down from 485 million lbs. to 310 million lbs. and the figures for Bombay Presidency alone are reduced from 300 million lbs. to 131 million lbs. *Woven goods* show reductions for the whole of India from 339 million lbs. to 209 million lbs. and the yardage reduction is from 1,396 million yards to 892 million yards. Bombay's figures alone are about half what they were last year.

38. According to figures contributed to the issue of *Capital* of December 13 last, Japan uses 62·2 operatives per 100 looms to Bombay's 97·2 operatives; while the Japanese cash wage is given as Rs. 1,554 per 100 looms against Bombay's figure of Rs. 4,820.

TRADE UNIONS.

39. In his report to the Government of Bombay, dated 29th October last, on the working of the Indian Trade Unions Act, 1926, Mr. Gennings, the Registrar of Trade Unions, mentions that at that time 28 unions had been registered out of 94 in existence. Of the 66 not registered over 30 were of Government servants connected with the Posts and Telegraphs, etc. and registration of these had been held up pending Government Orders as to the position of recognized associations of Government servants under the Trade Unions Act. The Registrar states that it has now become abundantly clear that registration will be sought by every union of any importance which I regard as a most satisfactory announcement.

Public Safety Bill.

40. One of the factors that might have helped in the solution of our labour troubles would have been the passing into law of the Public Safety Bill last September. Knowing as I well do, how difficult it is under present conditions and circumstances for the Government of India to steer any Bill through the varied waters of its legislature, it was no surprise to me that the Bill then failed to pass. I believe it has been and will be necessary at times to protect labour in India from its friends, or those who pose as such, and after due consideration on the part of a special Sub-Committee, the Chamber formed the opinion that the Public Safety Bill was a necessary measure and should be supported.

41. Before this Bill was published representatives of our Committee and the Committee of the Indian Merchants' Chamber had discussed the question of making an urgent request to the Government of India, that stern action should be taken against those agitators, who were believed to be keeping the strike alive by intimidation and undesirable methods, but our Indian friends were not prepared at that time to join with us and the matter dropped. Some opposed this Bill on the ground that its provisions did not embrace the Indian agitator. This is a matter which requires the careful consideration of Government.

Trade Disputes Bill.

42. At the joint meeting, to which I have just referred, it was decided to request the Government of India to publish the Trade Disputes Bill forthwith so that there might be time for public consideration of the measure before the September session and thereby enable it to be passed at that session if approved by the House. The Government of India promptly acceded to this request and the Bill was published some little time before the session started, but owing to various causes and some opposition to passing such important legislation hurriedly, little progress was made with the Bill and it was resolved to circulate it for eliciting public opinion.

43. The same special Sub-Committee of the Chamber considered this Bill and with a few suggestions, it was decided to support the measure. Its main provisions are those which enable Courts of Inquiry and Boards of Conciliation to be set up and those which make it a penal offence for workers employed on monthly wages in public utility services to strike without previous notice.

44. On previous occasions the Chamber has expressed the opinion, with reference to legislation of this kind, that they were opposed to Government intervention in trade disputes except on the motion of both the parties concerned. But the Committee felt that times were changing and that opinion was veering round to the view that Government had a responsiblity in these matters, and should have the right, where they thought it necessary in the public interest, to set up machinery to investigate the causes of trade disputes with a view to their settlement. That view is now shared by other Chambers in India.

RAILWAY FREIGHT ON COAL, LIQUID FUEL AND COTTON.

45. In the fight for the cheaper transit of goods, resolutions were passed at the recent meeting of the Associated Chambers of Commerce asking for consideration to be given to lower freights on Coal, Liquid Fuel and Cotton.

46. Reductions in railway freights were made in the Railway Budget presented a year ago in the case of four articles, which were selected to benefit the poorer classes and the agriculturist, namely, (1) kerosene, (2) manure and oil-cake, (3) jagree and (4) grain, pulses and seeds. There were also small reductions given on petrol, horses, live stock and motor cars. In all, the Railways then gave up in a full year 122 lakhs in passenger traffic earnings, 77 lakhs in other coaching traffic and about 106 lakhs in goods earnings, making a total of 305 lakhs in all.

47. In spite of these reductions the earnings of the current year appear to be well maintained and indeed increased.

Reservation of the Coastal Traffic of India to Indian Vessels.

48. The Reservation of the Coastal Traffic is not a new subject but it is one which was prominently before the public last year because a private Bill seeking to give effect to Coastal Reservation has made some progress in the Assembly. The Bill was circulated for opinion after the winter session last year. The Committee felt themselves unable to accord any support to the Bill which, as drafted, they considered a flagrant and uninformed piece of discriminatory legislation. It seeks in five years to reserve completely the coastal traffic to tonnage under the controlling interest of British Indian subjects. It seems tolerably certain that if a Bill of this nature ever gets on the Statute-book, there will before long be a loud outcry against the high freights which are certain to arise. Practical questions for the trader and the public are :—(1) Is India prepared to pay the price of establishing a mercantile marine ? and (2) Will India, apart from the cost, be *able* to succeed in the administration and running of merchant shipping on a large scale ? History shows that very few countries have been successful in establishing a mercantile marine which has proved profitable and permanent.

49. His Excellency the Viceroy, last December, when addressing the Associated Chambers, referred to the methods advocated in the Bill as heroic and even as dangerous. But he felt that the main impulse behind the Bill was not merely to secure for Indian capitalists the profits which are made by British Companies but an ambition, and he added—who shall say that it is an unworthy ambition—that India should have her own mercantile marine.

> " The problem then as I see it," said His Excellency, " is whether we can help India to realize this ambition " without resort to methods of confiscation and I should " like you to regard it from this point of view."

Those words, gentlemen, will, I am sure, receive careful and impartial consideration from all, but spare us from the Bill in the form in which it has been introduced, because I am convinced its passage into law would have most injurious results on the country.

ROYAL COMMISSION ON AGRICULTURE IN INDIA.

50. The report of the Royal Commission on Agriculture in India has been published and although I cannot attempt to deal with the recommendations, this review of the past year would be incomplete without a reference to such an important matter, for improvement in agriculture must spell an improvement in exports and in the general prosperity of India.

51. The Commission were directed to examine and report upon the present conditions of agriculture and rural economy in British India and to make recommendations for the improvement of agriculture and the promotion of the welfare and prosperity of the rural population.

52. In their conclusion the Commission state that the aim of their suggestions and recommendations is to bring about greater efficiency throughout the whole field of agricultural production and to render the business of farming more profitable to the cultivator. They consider that no substantial improvement in agriculture can be brought about unless and until the cultivator can be imbued with the will to achieve a better standard of living, of mental equipment and of physical health, and the power to take advantage of the opportunities which science, wise laws and good administration may place at his disposal. From this it is urged that improvement in village life and in the general conditions of the country-side must be the first and foremost consideration of every member of the public and of Government from the Viceroy downwards so as to enhance the natural income at the source. "If the inertia of centuries is to be overcome", say the Commissioners, "it is essential that all the resources at

the disposal of the State should be brought to bear on the problem of rural uplift."

53. The inquiry has convinced the Commissioners that, given the opportunity, the cultivators of India will be found willing and able to apply in a progressive degree the services of science and of organization to the business of agricultural production. Well, gentlemen, many of us have little practical experience of agriculture but I think it will be agreed that we can probably all do something to assist—however gradual a process it may be—in that uplift of the population of this country upon which the Commission lay such great stress. The abridged report of 90 pages costing a rupee will well repay study.

ROADS.

54. In July the Chamber directed the attention of its members to the formation of a Bombay Branch of "The Indian Roads and Transport Association," feeling that support to this Association was another step towards an active policy of road development in India—a policy the Chamber has always wished to assist in the interest of trade and industry.

55. The report of the Indian Road Development Committee was published a few months back and Mr. Jayakar and his Committee must be congratulated on a constructive piece of work of considerable merit. We were fortunate to have on the Committee one of our past Presidents and our present representative on the Council of State—I refer to the Hon'ble Sir Arthur Froom. The Committee suggest a further two annas tax on motor spirit which, on the 1927-28 figures of consumption, would produce 62 lakhs of rupees. But it is pointed out that the consumption of petrol has been increasing annually at the very substantial rate of 30 per cent. per annum compound interest. It is to be hoped that the Central Government will in due course be able to allocate some of the existing taxation on motor spirit to road development. If the revenue from an extra two annas

petrol tax is augmented by some or all of the existing tax and the amount available is used to a substantial extent to provide interest and sinking fund on loans to be expended on road and bridge construction, considerable progress should be possible in the next ten years. The Committee recommend that the propriety of financing road development from loans must be decided by each local Government according to its circumstances.

56. I need hardly add that this Chamber will at all times be anxious to assist Government in arriving at their decisions on the recommendation of the Roads Committee.

The Port of Bombay—Diversion of Trade—Port Trust Charges.

57. My predecessor referred to this matter a year ago and mentioned some directions in which Port Trust Charges had been reduced. This subject has again been before the Committee during the year under review. The matter of charges on imported *piecegoods* was gone into last March and a comparison between pre-war and present charges was made. Correspondence ensued with the Port Trust in which it was admitted by the Trust that the charges on most commodities were 75 per cent. to 85 per cent. above pre-war rates. The Committee of the Chamber pointed out that as regards piecegoods the charges for landing showed an increase of 125 per cent. and for warehousing of 250 per cent. and stated that these charges seemed to call for reduction at the earliest possible moment.

58. In November we were asked and consented to join with the Indian Merchants' Chamber in a recommendation to the Government of Bombay that an authoritative and representative Commitee should be appointed to make a comprehensive inquiry into the question of trade deflection from the Port of Bombay and the possible remedies to counteract the evil.

59. I think such a Committee should find scope for inquiry and although the deliberations and findings of a committee are not likely to arrest any natural deflection to cheaper ports, there may well be steps which can be taken to assist in maintaining Bombay's trade and possibly in winning back some, which has been lost.

Trade of Bombay.

60. The course of trade in Bombay in the past year has naturally been disappointing. Sir Joseph Kay, two years ago, and Sir Leslie Hudson, a year ago, speaking from this Chair, dealt with the troubles through which Bombay was passing and expressed hopes for better times. Since then we have had a disastrous and prolonged strike in the Mill Industry. A vast sum has been lost to wage-earners—money which would have circulated and helped trade, even though profits of the Mill Industry had been small. But I will not dwell upon this. We can only hope that industry will settle down in the future and that the recent report of the Trade Mission will help towards new markets being secured for our manufactures.

61. *Imports* of Private Merchandise into Bombay for the nine months to 31st December 1928 fell by 1.98 crores and it is to be noted that this included a drop of 1.11 crores in the imports of Twist and Yarn.

62. *Exports* from Bombay have been very satisfactory for the figures for the nine months to 31st December show an increase of 15.16 crores as compared with last year.

	1927. Crores.	1928. Crores.	+ or — Crores.
Foreign Merchandise	5.29	4.03	—1.26
Indian do. ..	37.29	53.71	+16.42
Total ..	42.58	57.74	+15.16

63. *Exports of Raw Cotton* show an increase of as much as 14.46 (from 17.01 to 31.47 crores) but *Exports of Indian Piece-goods* have dropped from 3.00 crores to 2.29 crores. The strike is reflected in both imports and exports.

64. It is important to notice that whereas the *Total Imports into British India* in the first nine months of the present Government year fell by 1.77 crores (*i.e.* from 184.14 crores to 182.37 crores) there was a fall of 4.60 crores in the Imports from the United Kingdom, and of 3.15 crores in those from the whole of the British Empire. The imports from Foreign Countries on the other hand, rose by 1.39 crores.

65. As regards *Exports* the total increase was 10.36 crores; those going to the United Kingdom fell by 6.41 crores and to the whole of the British Empire by 7.69 crores; while those to Foreign Countries increased substantially by 18.06 crores.

66. This shows a broadening of India's world trade, at the expense of the United Kingdom and the British Empire.

67. *Import Duty* collected in Bombay for the nine months to 31st December last was 9.25 crores compared with 8,97 crores in the previous year—an increase of 28 lakhs.

68. The figures of *Steamers Entered and Cleared* give tonnage increases for the nine months of 66,000 and 183,000 respectively.

Terminal Taxes.

69. The Chamber's strong opposition to Terminal Taxes was dealt with at some length by my predecessor a year ago, and H. E. Sir Leslie Wilson referred to the tax as a perennial and extremely hardy and thorny plant. I have only to record that the Corporation by a considerable majority appear to be determined to take all possible steps to induce Government to sanction the introduction of a terminal tax, for a resolution to this effect was passed last October. The Chamber again addressed Government in December reiterating their previous objections to the tax. If this tax be considered, not from the

point of view of the Municipality alone, not from that of the Port Trust alone, not from that of the Chambers of Commerce alone, but if it be viewed impartially by an independent tribunal I feel confident it is a tax which will never be imposed in Bombay.

Ex-enemy Aliens.

70. During the year the question of altering the Chamber's Articles of Association to permit of ex-enemy aliens becoming members of the Chamber has been under consideration and as a result of a general consensus of opinion expressed by members in response to a circular issued, a special meeting has been called for to-day to make the necessary alterations. I am sure this is now a right step to take, and I am glad it has been effected in my year of office.

Banking in India.

71. The new Finance Member is considering the question of appointing a Committee to consider the important question of the better regulation and the greater extension of banking facilities in India and I am sure this Chamber will do anything it can to assist Sir George Schuster in this most commendable object.

Provident Funds and Income-tax.

72. The allied subjects of Provident Funds and Income-tax is not a new one to come before the Chamber. Indeed it is a hardy annual. But I desire to record that on behalf of the Chamber I moved a resolution at the Annual Meeting of the Associated Chambers in Calcutta last December, asking Government once again to give relief from Income tax to members of Private Provident Funds when they draw their accumulated balance of Provident Fund on retirement, in the same way as relief is granted to those who belong to Government and semi-Government Provident Funds. We were faced this year by our new Finance Member and I am glad to say we received what amounted to a promise that this grievance is to be redressed at an early date

The Chamber's Affairs.

73. The new President, Mr. Winterbotham, and the Vice-President, Mr. Miller, require no introduction from me. They have both given of their best to the Chamber in the past and I feel sure the appointment of both will be entirely approved. The calls of public work are ever more exacting and both Mr. Winterbotham and Mr. Miller are always willing to do their share. I hope their example will be followed, for apart from serving the Chamber, it is likely that in the future the calls upon Europeans to take a larger share in public work—particularly in the Legislatures—will be more frequent and exacting. I well know how difficult it is to attract men to undertake these duties and I do not forget how difficult it is for many to leave their jobs, particularly to join in the struggles of the Central Legislature. But men will have to be found, and it may be that in the future commercial interests which cannot afford to spare men, will in their own interests be prepared to spare money to enable suitable men to be selected and retained to represent European interests. Business-men contemplating retirement might consider following the example of others who have remained in India for the first few years of their retirement period in order to perform public work for the community to which they belong.

74. I come now to the internal affairs of the Chamber. The financial result of our year does not compare favourably with that of last year but must, nevertheless, be regarded as satisfactory for the excess of our Income over Expenditure was Rs. 10,871. This surplus compares with the abnormal figure of Rs. 30,632 attained a year ago. The decrease is accounted for by a drop in our measurement fees from Rs. 1,33,382 to Rs. 1,13,091.

75. It may be noted with satisfaction that in the last three years our Accumulated Fund has increased from Rs. 84,252 to Rs. 1,63,401 and our Bank Overdraft which was

as high as Rs. 75,091 on 31st December 1925 was at the end of 1928 reduced to Rs. 14,054.

76. I desire to express my very sincere thanks to the Vice-President, Mr. Sawyer, and the Committee for the great assistance they have given me in the past year. Mr. Sawyer has been particularly hard worked owing to my absences in Delhi and Simla for the Sessions of the Legislative Assembly. I have also had to pay two visits to Calcutta and one to Poona in connection with the Statutory Commission Memorandum and evidence and a further visit to Calcutta for the Annual Meeting of the Associated Chambers. I think that must be a record in travelling for a President, but it has meant a greater demand on the time of the Vice-President than would ordinarily be made and I am very grateful to him. The Committee has had the usual able assistance from its Sub-Committees, which I have much appreciated, and the Import Sub-Committee has been very frequently consulted on points submitted to the Chamber

77. To the staff I also desire to offer my cordial thanks Owing to the absence of our Assistant Secretary, Mr. Royal, on leave, and later, to the enforced absence of Mr. Sulivan on special leave for urgent private reasons, our staff has had a heavy year, but the work has been well and willingly done.

78. A considerable amount of good work has been put in reorganizing the Chamber's Library, which has been re-arranged and re-catalogued. I hope members will not fail to visit the Chamber and use the excellent statistical library which is at their disposal.

79. I now have pleasure in proposing that the Report of the Committee of the Bombay Chamber of Commerce for the year 1928 be and is hereby adopted and confirmed.

MR. H. H. SAWYER, THE VICE-PRESIDENT, said :—Your Excellency, Mr. Chairman and Gentlemen,—Our President has dealt with the year's events in so comprehensive a manner that few topics are left for me to touch upon.

Trade Mission to the Near East and Africa.

I would, however, say a word about the Indian Trade Mission whose report has recently been published.

This report has been referred to a Sub-Committee for detailed consideration, and under these circumstances I feel it is a little difficult for me to deal with it except in its broader aspects. I would therefore draw the attention of the Sub-Committee, and the incoming Committee, to the fact that the prosperity of the Bombay mills directly or indirectly affects not only a very large proportion of the population of this city, but also a large number of firms who are members of this Chamber. For both these reasons it behoves us to support as strongly as possible any practical schemes for the rehabilitation of the industry put forward either by the Government of India, the Millowners themselves, or any other body; and indeed, if necessary, take the initiative ourselves in formulating proposals for bringing back prosperity to the Cotton trade. The work of the Commission was to make a survey of the potentialities of certain countries as markets for cotton goods and to make recommendations for encouraging the export of Indian manufactures, also to report as to whether, and where, Trade Commissioners for India should be appointed.

The conclusions of the Mission are too detailed and lengthy to recapitulate on this occasion, but from a close study of them one cannot help being impressed by two outstanding features The first is that Indian mills can successfully compete against Lancashire in our domestic market with the present 11 per cent. import duty in our favour and there is therefore no case for further protection. The second, however, is entirely opposite to this and points to the fact that foreign countries obtain an overriding advantage against us not only in respect of our home trade but also of our legitimate export markets, inasmuch as some of them, especially Japan, undercut us by unfair competition, due to their depreciated exchange, sweated labour and non-compliance with the terms and conditions of the Washington Convention.

This would be tantamount to "Imperial Preference"—a bold step to advocate at this stage of Indian history, but one which may have to be considered seriously.

Chamber's Arbitration Rules.

There remain two matters of a domestic nature which are, however, of general interest to the commercial community. Last year the President referred to the efforts of the Committee to place the Bombay system of surveys and arbitrations on a sounder footing and he expressed the hope that his successor would be able before long to submit for the approval of importing members a revised set of rules which would be more satisfactory to all parties. I am very glad to be able to announce that the revision of the rules is now complete and a final draft which has been accepted by our friends of the Bombay Native Piecegoods Merchants' Association will be submitted for the approval of a Special General Meeting of the Chamber in a fortnight's time. The discussions and negotiations on this subject between the various parties interested have continued intermittently for the last five or six years and the Chamber is under considerable obligation to the gentlemen who have devoted so much time and trouble to the task of evolving a draft which would meet with general agreement. It would take too long to recite the names of all who have laboured in former years but I would mention those who have chiefly helped to bring this task to a successful conclusion. They are Sir Leslie Hudson and Messrs. Barker, Birrell, Deacon, Fox and McIntosh. We must hope that a long-standing ground of complaint on the part of some of the home Chambers will now be removed.

Chamber's Statistical Returns.

In conclusion, may I say a word about the Chamber's Statistical Returns? These have been thoroughly reviewed during the year, and, where necessary, revised with a view to making the information supplied correspond to changes which have taken place in trade during recent years For instance,

account has been taken of the great growth in imports of artificial silk textiles which are now shown separately and a number of other improvements have also been effected. The thanks of the Chamber are due especially to Mr. Deacon who in this matter also has given us the benefit of his assistance. I think if members would study these trade statistics a little more they would find much useful data in them. Cases have frequently occurred where members have applied to the office for information which is available in returns to which they already subscribe and I believe there are many firms not at present on our list who might profitably become subscribers. It is owing to the courtesy of the Customs authorities that for many years past we have been able to keep a special staff in the Customs House who are engaged in their preparation and it seems a pity if full advantage is not taken of a privilege which, I believe, is not enjoyed by any other Chamber in India.

With these words I beg to second the adoption of the report. The report was then adopted.

His Excellency the Governor,—Mr. President and Members of the Bombay Chamber of Commerce,

Before offering any remarks on the very interesting speeches to which we have just listened, I should like to take this opportunity of publicly congratulating your President, Sir Hugh Cocke, on the high honour which has just been conferred upon him by His Majesty the King Emperor. You, gentlemen, know much better than I do the excellent work that your President has done as a Member of the Legislative Assembly, and in many other public capacities, and I have no doubt that you regard the distinction he has received not only as a compliment to your Chamber, but as a personal reward to your President for the valuable services he has performed in your and in the public interest. As time goes on, it will become more and more necessary for the representatives of commercial firms to take their share of public work, and to follow the excellent example set by your President during several strenuous years.

In our day it is hardly necessary to emphasise the interdependence of Commerce and Government. There was a time when it was the general view, and the usual practice, to allow them, as far as possible, to function separately each in their own way, and in the President's speech I find echoes of those views, as when he says it is not right for Chambers of Commerce to become immersed in politics, and, again, that your Chamber was at one time opposed to Government intervention in trade disputes except on the motion of both the parties concerned. There is, indeed, a good deal to be said for the view that things go best when everybody minds his own business, but whether for good or evil we have got past the stage at which Government and Commerce can work in watertight compartments, even if they would like to do so. It appears to me that, in all such matters, it is a question of degree, and as I concur with your President that it is not right for Chambers of Commerce to be too much concerned with politics, so, I think you will agree with me that the less the Government interferes with trade the better. This does not mean, however, that there should be any room for misunderstanding or want of co-operation between Commerce and Government, for just as trade and commerce depend upon Government to maintain those conditions of stability and security and the feeling of confidence in which alone they can flourish, so is Government dependent for the finance of its schemes, and even for its solvency, on the prosperity of the industrial and mercantile world.

What strikes me as most remarkable about the very interesting review which your President has just placed before us, is that while we hear on all sides that trade is bad, and that we are passing through a period of deep depression, there has been during the last ten years a fair and, in some cases, a distinct improvement in Indian trade, industry and finance. If that has been the position during a cycle of depression have we not reason to hope that, when this period is over, of which encouraging signs are not wanting, the progress of India will be even more remarkable ?

It is sometimes suggested that India has been impoverished by British rule and British commercial enterprise, and some critics have gone so far as to suggest that this has been wilfully done. The figures that have been quoted to-day certainly disprove the former proposition, and the fact that your Chamber evinces such a keen interest in the all-round improvement that has taken place disposes very definitely of the latter suggestion. It should indeed be obvious to any person of experience that it is far better business to trade with a rich country than with a poor one, and, without claiming any special merit on this score, your Chamber must necessarily in its own interest be chiefly anxious to see a peaceful and prosperous India, and willing to work for that end.

The problem of India to-day is indeed to a great extent an economic one. There is no doubt that much of the discontent we see around us is due very largely to unsatisfactory conditions of work and wages, and that this discontent is being exploited with objects, in some cases, inconsistent with the welfare of the working classes or of the community as a whole. From this it follows that any measures that can be taken to increase the productive capacity and the wealth of the country will tend to make the conditions for the spread of subversive doctrines even less favourable than they are to-day. It is perhaps mainly in this direction that the knowledge and experience of the commercial community can be of the greatest value to Government.

I am very grateful to you, Mr. President, and to the Members of the Chamber, for inviting me to come here to-day, and I thank you all for the very hearty welcome you have given me. I am fully alive to the advantages to myself and to Government of meetings such as this, and I hope I shall have many more opportunities of meeting you all again.

MR. G. L. WINTERBOTHAM, M.L.C., said :—Your Excellency and Gentlemen,—I have been accorded the privilege of moving the resolution of thanks to the Committee for their conduct of

the affairs of the Chamber during the past year, but before doing so, may I take this opportunity of thanking you for the honour which you have done me in electing me your President in the coming year. I am fully conscious of the high standard of work and achievement set by my predecessors in office and will only say that it will be my endeavour to live up to it. It is certain that I shall need your help, and, in the confidence that I shall be given it in full measure, I look forward with less apprehension to my responsibilities than I should otherwise do.

On behalf of every member of the Chamber I would like to voice the very great feeling of pride and pleasure which we take in the honour of Knighthood accorded to our retiring President Sir Hugh Cocke who has for many years given of his best in the service of Bombay as one of the City's elected members of the Legislative Assembly. As citizens of Bombay, we owe him a debt of gratitude for this, and now, as members of the Chamber, he has placed us under a further obligation to him by his work for the Chamber during the past year and we can only hope that the experience which he has gained of our affairs will serve him in as good stead as his experience elsewhere has served the Chamber. We have indeed been fortunate in having his wise counsel during the difficult and troublous year through which we have passed and we are happy to see Government recognising his work in a manner commensurate with the value which we ourselves put on it. The double work of Chamber and Assembly represents a most arduous undertaking, especially when carried through with the efficiency and ability of Sir Hugh Cocke and I find it in my heart to envy and admire the calm and unruffled composure with which he has faced the burden.

On Mr. Sawyer, the Vice-President, has fallen the President's mantle during Sir Hugh's absence in Delhi and Simla and in these circumstances, which have entailed longer absences on the part of the President than is normally the case, it has been of very great benefit to the Chamber to have had someone with Mr. Sawyer's experience of men and affairs at the helm and we are

very grateful to Mr. Sawyer for the special help which his services have been in a year in which the Vice-President's post has been more than ordinarily important.

The work of the Bombay Chamber grows no less as the years pass by, either in volume or in importance. Some of us indeed may feel that it grows greater, and, judging from the report of the Committee for the past year which has just been issued, it is certainly evident that the tendency is for the work to increase rather than the reverse. I know that I shall be expressing the feelings of all members when I say that the Committee should be most sincerely congratulated on their successful handling of a very full year's work in which a number of difficult problems and references have been dealt with, not only very ably, but very fairly. It stands to reason that every member cannot find himself in agreement with every decision, but we all know that every reference to the Committee receives full, fair-minded and impartial consideration and the work of the Committee for the past year admirably maintains the Chamber's high tradition in this respect.

I have much pleasure in moving "That the thanks of the Chamber be tendered to the President, the Vice-President and the out-going Committee for their able conduct of the affairs of the Chamber during the past year."

MR. C. N. MOBERLY, C.I.E., seconded the resolution which was carried with acclamation.

MR. E. G. BUNBURY proposed, MR. MELVILLE LESLIE seconded, and it was agreed :—

"That the nomination of the following members of the Committee of the Bombay Chamber of Commerce for the year 1929-30 in accordance with the provisions of Article 39 (*g*) be and is hereby confirmed :—

SIR LESLIE HUDSON, KT.
P. BARKER, ESQ.
D. S. BURN, ESQ.

C. C. GULLILAND, ESQ.
L. A. HALSALL, ESQ.
A. R. INGRAM, ESQ.
G. Z. MELI, ESQ.

MR. G. Z. MELI proposed, MR. B. BROWN seconded, and it was agreed :—

"That Mr. C. R. SHARP be and is hereby elected Auditor of the Chamber's accounts for the year 1929 at a remuneration of Rupees two hundred and fifty."

On the motion of SIR LESLIE HUDSON, seconded by SIR REGINALD SPENCE, a hearty vote of thanks was accorded to His Excellency the Governor for his presence at the meeting.

A vote of thanks to the President terminated the proceedings.

EXTRAORDINARY GENERAL MEETING.

An Extraordinary General Meeting of the Members of the Bombay Chamber of Commerce was held at the Registered Office of the Chamber in Graham's Buildings, Parsee Bazaar Street, Bombay, on Tuesday, the 5th day of March 1929, after the close of the Annual General Meeting held on the same date, for the purpose of amending Articles 8, 9, 12, 13 and 19 of the Articles of Association of the Chamber.

Sir Hugh Cocke, Kt., M.L.A., President of the Chamber, presided.

The following Members of the Chamber attended the Meeting :—

Messrs. David Sassoon & Co., Ltd.	..	Mr. H. H. Sawyer.
,, Mackinnon Mackenzie & Co.	..	Sir Leslie Hudson, Kt. Mr. D. J. MacGillivray.
,, Grahams Trading Co., Ltd.	..	,, P. Barker. ,, R. A. F. Kidson.
,, Ralli Bros.	..	,, G. Sugdury.
,, James Finlay & Co., Ltd.	..	,, B. Brown.
,, Killick Nixon & Co.	..	,, R. C. Lowndes.
,, Craigie, Blunt & Caroe	..	,, C. N. Caroe.
,, Shaw Wallace & Co.	..	,, J. Bullock.
,, Phipson & Co., Ltd.	..	Sir Reginald Spence, Kt.
,, Forbes, Forbes, Campbell & Co., Ltd.		Mr. E. J. Bunbury.
,, Volkart Bros	..	,, G. Z. Meli.
The Standard Oil Co. of New York	..	,, C. I. Brown.
The Chartered Bank of India, Australia & China.		,, A. R. Ingram.
The Anglo-Siam Corporation, Ltd.	..	,, L. A. Halsall.

Mr. R. Sulivan, Secretary, and Mr. H. Royal, Assistant Secretary of the Chamber.

The notice convening the meeting having been read Sir Hugh Cocke proposed, and Mr. H. H. Sawyer seconded.

That the Articles of Association of the Chamber be altered in manner following :—

(*a*) From Article 8 the words " other than a subject of a State with which the British Empire was at war on the 25th March 1918 " shall be deleted.

(*b*) From clause (*b*) of Article 9 the words " not being a firm, company or corporation of which a partner, Director, Agent or Manager shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March 1918 ; " shall be deleted.

(*c*) Clause (*d*) of Article 9 shall be wholly cancelled.

(*d*) From Article 12 the words " Subject to the provisions and restrictions contained in these Articles," shall be deleted.

(*e*) From Article 13 the words " And whether any of the partners has or have changed his or their name since the 1st of August 1914," shall be deleted.

(*f*) That after Article 19, the following new Article be added as Article 19A, namely :—

" 19A. Any individual, firm, company or corporation being a Member shall be deemed to be ineligible to continue as, and shall *ipso facto* cease to be a Member, if the individual, or, in the case of a firm, any member or members thereof is or are a subject or subjects of a State which is at any time at war with Great Britain or the British Empire, and in the case of a company or corporation, if that company or corporation be incorporated or constituted under the laws of a State which is at any time at war with Great Britain or the British Empire."

The resolution was adopted unanimously.

A vote of thanks to the President terminated the proceedings.

EXTRAORDINARY GENERAL MEETING.

An Extraordinary General Meeting of the Members of the Bombay Chamber of Commerce for the purpose of confirming the Resolution passed at the Extraordinary General Meeting held on the 5th day of March 1929, was held in the rooms of the Chamber, Grahams Buildings, Parsee Bazaar Street, Bombay, on Wednesday, 20th March 1929, at 3 p.m. (S.T.).

Mr. G. L. Winterbotham, M.L.C., President of the Chamber, presided, and among those present were :—

Messrs. Croft & Forbes	Mr. C. C. Gulliland.
The Anglo-Siam Corporation, Ltd.	„ L. A. Halsall. „ W. Deacon.
Messrs. Volkart Bros.	„ G. Z. Meli.
The Chartered Bank of India, Australia and China	„ A. R. Ingram.
Messrs. Mackinnon, Mackenzie & Co.	Sir Leslie Hudson, Kt.
„ Grahams Trading Co., Ltd.	Mr. P. Barker.
„ Phipson & Co., Ltd. ..	Sir Reginald Spence, Kt.
„ B. Reif, Ltd.	Mr. W. R. Padgett.
„ W. J. Burrows	„ W. J. Burrows.
„ Ralli Bros.	„ T. M. Zouros.
The Holland-Bombay Trading Co., Ltd.	„ A. J. Stahelin.
Messrs. Owen and Okell	„ T. R. Dempster.
„ Graves, Cotton & Co., Ltd.	„ A. McIntosh.
„ Gutmann & Co.	„ R. Randow.
„ Shaw Wallace & Co. ..	„ J. Bullock.
„ Walter N. Cresswell & Co., Ltd.	„ S. Stanfield. „ G. L. Holroyd.
„ Forbes, Forbes, Campbell & Co, Ltd.	„ J. C. Lancashire.

Mr. R. J. F. Sulivan, Secretary, and Mr. H. Royal, Assistant Secretary of the Bombay Chamber of Commerce.

The notice convening the meeting having been read the President proposed and Sir Leslie Hudson, Kt., seconded :—

" That the following Resolution passed at the Extraordinary General Meeting of the Chamber Members of the Bombay Chamber of Commerce held at the Registered Office of the Chamber in Grahams Buildings, Parsee Bazaar Street, Bombay, on Tuesday, the Fifth Day of March 1929, at 3 o'clock (S.T.) in the afternoon, be and is hereby confirmed as a Special Resolution :—

Resolution.

That the Articles of Association of the Chamber be altered in manner following :—

(*a*) From Article 8 the words 'other than a subject of a State with which the British Empire was at war on the 25th March 1918' shall be deleted.

(*b*) From clause (*b*) of Article 9 the words 'not being a firm, company or corporation of which a partner, Director, Agent or Manager shall at the time of application for admission to Membership be a subject of a State with which the British Empire was at war on the 25th March 1918', shall be deleted.

(*c*) clause (*d*) of Article 9 shall be wholly cancelled.

(*d*) From Article 12 the words 'Subject to the provisions and restrictions contained in these Articles,' shall be deleted.

(*e*) From Article 13 the words 'And whether any of the partners has or have changed his or their name since the 1st of August 1914', shall be deleted.

(*f*) That after Article 19, the following new Article be added as Article 19A, namely :—

'19A. Any individual firm, company or corporation being a Member shall be deemed to be ineligible to continue as, and shall

ipso facto cease to be a Member, if the individual, or, in the case of a firm, any member or members thereof is or are a subject or subjects of a State which is at any time at war with Great Britain or the British Empire, and in the case of a company or corporation, if that company or corporation be incorporated or constituted under the laws of a State which is at any time at war with Great Britain or the British Empire.' "

The proposition was carried unanimously.

This concluded the business before the meeting which then terminated.

SPECIAL GENERAL MEETING

Proceedings of a Special General Meeting of the Bombay Chamber of Commerce held on Wednesday, the 20th March 1929, at 3-15 p.m.

Mr. G. L. Winterbotham, M.L.C., President of the Chamber, presided.

The following members of the Chamber were present :—

Messrs. Croft & Forbes	Mr. C. C. Gulliland.
The Anglo-Siam Corporation Ltd.	Mr. L. A. Halsall, and Mr. W. Deacon.
Messrs. Volkart Bros.	Mr. G. Z. Meli.
The Chartered Bank of India, Australia and China	Mr. A. R. Ingram.
Messrs. Mackinnon Mackenzie & Co.	Sir Leslie Hudson, Kt.
Messrs. Grahams Trading Co., Ltd.	Mr. P. Barker.
Messrs. B. Reif, Ltd.	Mr. W. R. Padgett.
Messrs. W. J. Burrows	Mr. W. J. Burrows.
Messrs. Ralli Bros.	Mr. T. M. Zouros.
The Holland Bombay Trading Co., Ltd.	Mr. A. J. Stahelin.
Messrs. Owen and Okell	Mr. T. R. Dempster.
Messrs. Greaves Cotton & Co., Ltd.	Mr. A. McIntosh.
Messrs. Gutmann & Co.	Mr. R. Randow.
Messrs. Shaw Wallace & Co. ..	Mr. J. Bullock.
Messrs. Walter N. Cresswell. & Co., Ltd.	Mr. S. Stanfield and Mr. G. L. Holroyd.
Messrs. Forbes, Forbes, Campbell & Co., Ltd.	Mr. J. C. Lancashire.

Mr. R. J. F. Sulivan, Secretaty, and Mr. H. Royal, Assistant Secretary of the Bombay Chamber of Commerce.

The President called on the Secretary to read the notice convening the meeting which was in the following terms :—

"Notice is hereby given that a Special General Meeting of the Bombay Chamber of Commerce will be held at the Registered Office of the Chamber in Grahams Buildings, Parsee Bazaar Street, Bombay, on Wednesday, the 20th March 1929, at 3-15 (S.T.) in the afternoon for the purpose of adopting the revised arbitration by-laws, copies of which were circulated with the notice convening the meeting."

In opening the proceedings the President said :—

"For several years past there has been general dissatisfaction among exporters of piece-goods from England in regard to the method under which surveys are conducted in Bombay. The desirability of amending the Chamber's Rules governing general disputes and arbitrations came up for consideration in 1921 when the Import Sub-Committee, to whom the matter was referred by the General Committee, recommended the rescission of the rules in force and the adoption in their place of certain other rules, setting forth the terms and conditions upon which the Chamber was prepared to appoint arbitrators and umpires. As the alterations in the existing procedure recommended by the Sub-Committee, affected the agreement with the Bombay Native Piece-goods Merchants' Association in the matter of piece-goods arbitrations it was decided to delay the introduction of the new system pending the result of negotiations which were started with that body with a view to the amendment of the agreement upon the lines recommended by the Import Sub-Committee. These negotiations however proved abortive.

In 1926 Mr. Rodier, the Chairman of the Indian Section of the Manchester Chamber of Commerce, visited India and discussed the question with the Import Sub-Committee. In June of that year the whole matter was referred for consideration and report to a special Sub-Committee consisting of the Vice-President of the Chamber Mr. J. R. Abercrombie (Chairman), Mr.

R D. England, Mr. W. Deacon, Mr. A. McIntosh, Mr. W. Cullen, Mr. A. Pallis and Mr. J. C. Lancashire.

The Sub-Committee submitted certain draft arbitration rules which were approved by the Committee and were referred to the Manchester and Bradford Chambers. These rules embodied the following principles which the Committee considered necessary for the proper conduct of piece-goods arbitrations in Bombay :—

(1) That the arbitrators shall be given no details beforehand regarding the goods in dispute or the names of the disputants.

(2) That unless it becomes necessary to file award in Court, the parties to the dispute shall not know, either before or after the arbitration, the identities of the arbitrators or umpires, as the case may be.

(3) For cotton piece-goods disputes the Chamber shall, as far as possible, continue to appoint an Indian as one of the arbitrators, or as an umpire, in every alternate case referred to umpires.

These draft rules received the general approval of the Manchester and Bradford Chambers and their members signified their willingness to insert the following clause in all piece-goods contracts with Bombay merchants and dealers :—

> 'If any dispute or question shall arise hereunder, the same shall be referred to arbitration under the rules of the Bombay Chamber of Commerce for the time being applicable, and such agreement to refer shall be deemed to be a submission to arbitration within the meaning of the Indian Arbitration Act, 1899.'

The matter was then again taken up with the Bombay Native Piece-goods Merchants' Association and after several informal discussions and a great deal of correspondence the by-laws as now placed before the meeting have been approved by the Association. Several concessions have been made to meet the wishes of the

Association but these do not violate the three principles I have referred to and they will not, I think, seriously impair the improved procedure which it is desired to introduce. The new rules represent a distinct advance on the old ones and should go far to remove the grievances of which the Manchester and Bradford Chambers complained, while they will, I feel sure, suit the convenience of importing houses in Bombay.

Since the draft resolutions were submitted to members it has been pointed that if they are passed in their present form they will have the effect of cancelling the old rules and bringing the new ones into force as from to-day's date. In order therefore to give members time to consult with their home suppliers and to suit the general convenience amendments will be moved so as to cancel the old rules on 30th April 1929 and bring the new rules into force as from the 1st May 1929. This should give time to all concerned to adjust themselves to the new conditions."

The President then formally moved the following resolution:—

'That the Rules regarding General Disputes and Arbitrations and the Rules for Survey and Arbitrations on Piecegoods adopted at a Special General Meeting of the Chamber held on the 24th September 1924 be cancelled.'

The resolution was seconded by Mr. P. Barker.

Sir Leslie Hudson moved the following amendment :—

The words "on the 30th April 1929" be added at the end thereof.

The amendment was seconded by Mr. G. Z. Meli and on being put to the meeting was carried unanimously.

The resolution as amended was then put to the meeting as a substantive resolution and carried unanimously.

Mr. A. R. Ingram moved the following resolution :—

"That the By-laws to regulate the arbitration of commercial disputes by the Chamber contained in the printed document submitted to the meeting and for the purpose

of identification subscribed by the Chairman thereof be approved and adopted in substitution for and to the exclusion of the said Rules."

The resolution was seconded by Mr. W. Deacon.

The following amendment was moved by Mr. L. A. Halsall :—

After the words "approved and adopted" the words "as from the 1st May 1929" be inserted.

The amendment was seconded by Mr. C. C. Gulliland.

Mr. W. R. Padgett raised the point that in his opinion the possibility of giving oral evidence provided for in by-laws 10 and 24 violated the principle of secrecy which it was the object of the new rules to enforce.

Mr. Deacon explained that it had been thought inequitable entirely to exclude the possibility of oral evidence with particular reference to those Indian merchants who might not be well versed in written English. In his opinion the principle of secrecy was not violated.

The President pointed out that the revised rules represented the agreed views of the Chamber and various other bodies and that in the circumstances a compromise on some points was inevitable. As he understood it this was one of the points on which it would have been impossible to achieve general agreement if the Chamber had made no concession.

The amendment was put to the vote and carried unanimously.

The resolution as amended was then put to the meeting as a substantive resolution and carried unanimously.

This concluded the business of the Special General Meeting which thereupon terminated.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF PRESIDENT AND VICE-PRESIDENT OF THE CHAMBER FOR THE YEAR 1929.

In accordance with the prescribed regulations Mr. G. L. WINTERBOTHAM and Mr. E. MILLER were elected President and Vice-President respectively of the Chamber for the year 1929.

CHANGES IN COMMITTEE DURING 1928.

Mr. N. BIRRELL resigned his seat in November 1928 on proceeding to Europe and Mr. P. BARKER was invited to serve in his stead.

BOMBAY LEGISLATIVE COUNCIL.

CHAMBER'S REPRESENTATIVES.

SIR LESLIE HUDSON, KT., and Mr. G. L. WINTERBOTHAM, the Chamber's representatives in the Bombay Legislative Council, resigned their seats in March 1928, on proceeding to Europe, and Mr. E. MILLER and Mr. W. G. LELY were elected to serve in their stead. Towards the end of the year Mr. LELY resigned his seat and Mr. WINTERBOTHAM was elected to serve in his stead.

PORT TRUST BOARD.

CHAMBER'S REPRESENTATIVES.

Mr. P. BARKER having obtained leave of absence from the Board Meetings for eleven months from 6th February 1928, Mr. N. BIRRELL was elected to serve during his absence.

SIR LESLIE HUDSON, KT., and Mr. G. L. WINTERBOTHAM obtained leave of absence for eight months from 7th April and 9th April 1928 respectively, and Mr. D. J. MACGILLIVRAY and Mr. H. G. COCKE, M. L. A., were elected to serve during their absence. Mr. F. C. ANNESLEY obtained leave of absence for six months from July 1928 and Mr. E. C. REID was elected to serve during his absence.

AUXILIARY FORCE ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

Mr. N. M. MORRIS, the Chamber's representative on the Indian Auxiliary Force Advisory Committee for the Bombay District, resigned his seat as from 1st April 1928 and the Committee nominated Major H. R. WATSON to serve in his stead.

BOMBAY MUNICIPAL CORPORATION.

CHAMBER'S REPRESENTATIVE.

Mr. H. J. DAVIS, the Chamber's representative on the Bombay Municipal Corporation, resigned his seat in March 1928 on proceeding to Europe and Mr. D. J. C. WALLACE was elected to serve in his stead.

CITY OF BOMBAY IMPROVEMENTS COMMITTEE.

CHAMBER'S REPRESENTATIVE.

SIR REGINALD SPENCE, the Chamber's representative on the City of Bombay Improvements Committee, resigned his seat in March 1928 on proceeding to Europe and Mr. F. C. M. ST. PAUL was elected to serve in his stead. Subsequently Mr. ST. PAUL also resigned his seat and Mr. N. G. HUNT was elected to serve in his stead.

G. I. P. RAILWAY ADVISORY COMMITTEE.

Chamber's Representative.

The term of office of Mr. F. C. Annesley as the Chamber's representative on the G. I. P. Railway Local Advisory Committee expired on the 10th May 1928 and the Committee re-nominated Mr. Annesley to serve for a further period of two years. The Committee at the same time took the opportunity of conveying to Mr. Annesley their best thanks for the able manner in which he had represented the interests of the Chamber on the Advisory Committee during the past two years.

Mr. Annesley obtained leave of absence for a period of six months from July 1928 and the Committee nominated Mr. E. C. Reid to serve during his absence.

B. B. & C. I. RAILWAY ADVISORY COMMITTEE.

Chamber's Representative.

Mr. F. C. Annesley, the Chamber's representative on the B. B. & C. I. Railway Local Advisory Committee, resigned his seat in June 1928 on proceeding to Europe and the Committee nominated Mr. E. C. Reid to serve in his stead.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

Chamber's Representatives on Advisory Board.

Sir Leslie Hudson, Kt., and Mr. L. F. Tucker, the Chamber's representatives on the Advisory Committee of the Sydenham College of Commerce and Economics, resigned their seats in April 1928 and the Committee nominated Mr. H. H. Sawyer and Mr. A. G. Gray to serve in their stead.

BACK BAY RECLAMATION SCHEME.

STANDING ADVISORY COMMITTEE.

(*See Report* 1927, *Vol. I, page* 220.)

The Government of Bombay in April 1928 informed the Committee that SIR LESLIE HUDSON, KT., the Chamber's representative on the Standing Advisory Committee of the Back Bay Reclamation Scheme, had applied for leave of absence from the meetings of the Committee from the 7th April 1928 and they requested the Committee to nominate another representative to serve during his absence. The Committee in replying to Government stated that they desired to nominate MR. H. G. COCKE, M.L.A., the President of the Chamber. Government subsequently informed the Committee that they had accepted the nomination of MR. COCKE and had appointed him a member and the Chairman of the Standing Advisory Committee pending the return from leave of SIR LESLIE HUDSON.

BACK BAY RECLAMATION SCHEME.

LAY-OUT COMMITTEE.

(*See Report* 1927, *Vol. I, page* 221.)

The Government of Bombay in April 1928 issued a notification appointing Mr. H.G. COCKE, M.L.A., as a member of the Back Bay Reclamation Scheme Lay-Out Committee pending the return from leave of SIR LESLIE HUDSON.

BOMBAY DEVELOPMENT DEPARTMENT SPECIAL ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1927, *Vol. I, page* 222.)

MAJOR G. C. RICHARDSON, the Chamber's representative on the Special Advisory Committee of the Development

Department, resigned his seat in February 1928 on proceeding on leave and the Committee invited MR. A. M. REITH to serve in his stead.

SIR LESLIE WILSON'S HOSPITAL FUND.

CHAMBER'S REPRESENTATIVE.

MR. C. N. MOBERLY, C.I.E., the Chamber's representative on the Executive Committee of the Sir Leslie Wilson's Hospital Fund for Bombay, proceeded to Europe on leave in February 1928 and MR. A. S. TROLLIP was nominated to serve during his absence.

The name of the Fund has now been changed to "The Governor's Hospital Fund."

EMPIRE COTTON GROWING CORPORATION.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1926, *Vol. I, page* 18).

MR. V. A. GRANTHAM, the Chamber's representative on the Council of the Empire Cotton Growing Corporation and on its Indian Sub-Committee, resigned his seat in January 1928 and the Committee nominated MR. B. C. READE to serve in his stead.

RAILWAY RATES ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1927, *Vol. I, page* 5.)

MR. G. C. R. COLERIDGE, one of the Chamber's nominees on the panel from which the commercial member of the Railway Rates Advisory Committee is chosen when

required, resigned his seat on proceeding to Europe and the Committee nominated MR. F. G. TRAVERS to serve in his stead.

BOMBAY TELEPHONE COMPANY, LTD.

CHAMBER'S REPRESENTATIVE ON BOARD.

MR. G. L. WINTERBOTHAM, the Chamber's representative on the Board of the Bombay Telephone Company, Ltd., having obtained leave of absence from the meetings of the Board, MR. W. G. LELY was nominated to serve during his absence.

BOMBAY PRESIDENCY AGRICULTURAL SHOW.

CHAMBER'S REPRESENTATIVE ON EXECUTIVE COMMITTEE.

The Commissioner, N.D., Bombay, in March 1928 invited the Chamber to nominate a representative to serve on the Executive Committee of the Bombay Presidency Agricultural Show to be held at Ahmedabad in November 1928. The Committee nominated SIR JOSEPH KAY.

GOVERNMENT OF BOMBAY ROAD BOARD.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1927, *Vol. I, page* 201.)

As the period of two years for which MR. E. MILLER, the representative of the Chamber on the Government of Bombay Road Board, expired on the 19th October 1928, the Government of Bombay called upon the Chamber to nominate a representative to serve for a further period of two years from that date. The Committee re-nominated MR. MILLER.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1928:—

Import.	*Shipping and Export.*
W. Deacon, Esq.	E. Lieberherr, Esq.
M. Fox, Esq.	A. O. Brown, Esq.
R. A. F. Kidson, Esq.	H. A. Haracopos, Esq.
A. McIntosh, Esq.	H. F. Hobbs, Esq., D.S.O., M.C.
E. G. Montgomery, Esq.	J. G. Milne, Esq.
T. M. Zouros, Esq.	C. F. Morris, Esq.
Docks and Railways.	*Finance.*
E. Donovan, Esq.	F. C. Annesley, Esq.
A. S. Gillespie, Esq.	B. Brown, Esq.
A. Peel-Goldney, Esq.	E. J. Bunbury, Esq.
R. C. Lowndes, Esq.	A. G. Gray, Esq.
N. O. C. Marsh, Esq.	J. C. Hanning, Esq.
Gerald D. Moore, Esq.	W. Lamond, Esq.

Income Tax.

H. G. Cocke, Esq., M.L.A.
C. N. Caroe, Esq.
W. G. Lely, Esq., M.L.C.
D. L. Stiven, Esq.

Mr. E. Lieberherr, Mr. H. F. Hobbs, Mr. A. Peel-Goldney, Mr. F. C. Annesley, Mr. A. G. Gray and Mr. W. Lamond subsequently resigned their seats and were succeeded by Mr. A. Boller, Mr. C. Bramble, Mr. D. S. Burn, Mr. W. G. Lely, M.L.C., Mr. J. N. Rose and Mr. J. G. Ridland, respectively. Mr. Lely later resigned his seats on the Finance and Income-tax Sub-Committees and was succeeded by Mr. F. C. Annesley and Mr. G. L. Winterbotham, respectively.

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on the 31st December 1928 was 159 Chamber Members and six Associated Members, against 157 Chamber Members and five Associate Members at the end of 1927.

The following are the names of the Chamber Members elected during the year under report:—

" The Bombay Telephone Company, Ltd."

Proposed by Messrs. Forbes, Forbes, Campbell & Co., Ltd., and seconded by Messrs. Crawford Bayley & Co.

" Messrs. H. M. Mehta & Co."

Proposed by Lloyds Bank Limited, and seconded by Messrs. Premchand Roychand & Sons.

" Messrs. Allen Bros. & Co., (Bombay), Ltd."

Proposed by the Chartered Bank of India, Australia and China, and seconded by Messrs. Gill & Co.

" Messrs. Bell's United Asbestos (India), Ltd."

Proposed by Messrs. Macbeth Brothers & Co., Ltd., and seconded by Lloyds Bank Limited.

" Messrs. Sir W. G. Armstrong Whitworth & Co., Ltd."

Proposed by Messrs. Sir Alexander Gibb & Partners, and seconded by the Asiatic Petroleum Co. (India), Ltd.

" Burmah-Shell Oil Storage and Distributing Co. of India, Ltd."

Proposed by Messrs. Mackinnon Mackenzie & Co., and seconded by the Chartered Bank of India, Australia and China.

" Messrs. Ellerman's Arracan Rice and Trading Co., Ltd."

Proposed by Messrs. Millar's Timber and Trading Co., Ltd., and seconded by the Chartered Bank of India, Australia and China.

The following was elected as an Associate Member during the year :—

" Messrs. Comptoir Lyon-Alemand, Cairo."

Proposed by the Comptoir National D'Escompte de Paris, and seconded by Messrs. Kahn and Kahn.

The following Chamber Members resigned during the year :—

" Messrs. Allen Bros. & Co. (India), Ltd."

" Messrs. J. A. Begbie & Co., Ltd."

" The Asiatic Petroleum Company (India), Ltd."

" Messrs. Symons, Barlow & Co."

" The Motor Union Insurance Co., Ltd."

DEATH OF SIR HENRY PROCTER.

The death occurred on 11th July 1928 of Sir Henry Procter who was Chairman of the Chamber in 1906 and 1908. The Committee conveyed to the partners of Messrs. Killick, Nixon Co. and to Lady Procter and her children an expression of sincere sympathy at the loss they had sustained.

AMENDMENT OF THE CHAMBER'S ARTICLES OF ASSOCIATION.

For some time past the Committee of the Chamber have had under consideration the question of the amendment of the Chamber's Articles of Association so as to permit the

admission to Associate Membership of ex-enemy aliens and of concerns partly controlled by or belonging to the nationals of ex-enemy States. The matter was informally discussed with other Chambers of Commerce in India and there appeared to be a general feeling that the time had arrived when the bar to admission might be withdrawn.

Before taking any steps for the amendment of the Articles of Association in this direction the Committee ascertained the views of Chamber members on the principle involved and as the consensus of opinion was in favour of the proposal, it was decided to call an Extraordinary General Meeting of the Chamber Members for Tuesday, 5th March 1929, at 3 p.m., for the purpose of amending the Articles.

CHAMBER'S STATISTICAL RETURNS.

From the 1st September 1928 certain alterations were made in the Chamber's Statistical Returns, which it is hoped will result in the Returns being more informative to members. The alterations are summarised below :—

Daily Trade Return.

Imports of Treasure.—The insertion of an additional column showing the quantity of specie imported, in tolas.

Cotton Exports.—Once a month the insertion of an additional statement giving the particulars of cotton clearances from Bombay to different ports.

Steamers cleared for Europe.—Exports of wool and goat hair are shown separately.

Daily Arrivals Return.

The names of the cotton districts are shown in the cotton column instead of in the stations' column.

Weekly Return of Clearances.

This return has been amplified by an additional statement showing the exports of cotton to the United Kingdom, Continent, China, Japan, etc., during the cotton season ending 31st August. Also a few minor changes in the headings and classification of hides, skins, horns, wool and goat hair.

Detailed Monthly Return.

Expansion of this return by the inclusion of the following :—

Artificial silk piece-goods assessed at 15 per cent. duty.

Artificial silk mixed with other textiles.

Cotton canvas.

Woollen blankets and rugs.

A rearrangement and reduction in the number of widths and lengths of grey, bleached, Turkey red, scarlet, printed and fancy cloths so as to correspond more closely with the particulars given in the bills of entry. The alterations in this return took effect as from 1st January 1929.

THE CHAMBER'S LIBRARY.

During the year under review the Chamber's Library has been overhauled and a complete catalogue of the books has been prepared and is open for the inspection and use of members.

The library contains many books of reference, such as Government Reports, Gazettes, Statistics relating to various countries, Encyclopædias, Newspapers, etc. Members are requested kindly to contribute to the library any books on commercial subjects which they may have and do not require for their own use.

FAREWELL ADDRESS TO HIS EXCELLENCY SIR LESLIE WILSON.

The Committee of the Chamber, on behalf of the members, presented a farewell address to His Excellency Lieut.-Colonel The Right Honourable Sir Leslie Orme Wilson, P.C., G.C.I.E., C.M.G., D.S.O., Governor of Bombay, at Government House, Malabar Point, Bombay, on Thursday, 6th December 1928. The full text of the Chamber's address and His Excellency's reply will be found in VOLUME II.

ADDRESS OF WELCOME TO HIS EXCELLENCY SIR FREDERICK SYKES.

The Committee of the Chamber, on behalf of the members, presented an address of welcome to His Excellency Sir Frederick Hugh Sykes, G.C.I.E., G.B.E., K.C.B., C.M.G., Governor of Bombay, at Government House, Malabar Point, Bombay, on Tuesday, 11th December 1928. The full text of the Chamber's address and His Excellency's reply will be found in VOLUME II.

ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

ANNUAL MEETING, 1928.

The annual general meeting of the Associated Chambers of Commerce of India and Ceylon was held at Calcutta on the 17th and 18th December 1928. The proceedings were opened by His Excellency the Viceroy, Lord Irwin.

This Chamber was represented by the President, Mr. H. G. Cocke, M.L.A., and the Acting Secretary, Mr. H. Royal.

The following is a list of the subjects in connection with which resolutions were moved :—

1. Tariff—Export duty on rice.
*2. Income-tax—Power to take evidence on oath—Sections 37 and 22(4)).
3. Double super-tax on companies.
*4. Income-tax on Provident Fund contributions.
5. Unappropriated depreciation allowances.
7. Forged endorsements on bank demand drafts.
6. Railway freight rates on coal and coke.
7. Railway freight rates on cotton.
8. Enforcement of penalty clauses in Railway contracts.
9. Delays by railways in payment of bills.
*10. Railway freight rates on fuel oil.
11. Reduction of postage rates.
12. Commercial relations between India and foreign countries.
13. Vegetable products.
14. Pilferage prevention in ports and industrial areas.
15. Time allowed for dealing with references from Government, with particular regard to the League of Nations and the International Labour Conference.
16. Discriminatory legislation.

At the annual meeting referred to above this Chamber was elected to nominate the President of the Association for the year 1929, and the Secretary of the Chamber was elected Secretary of the Association for the same period.

* Items Nos. 2, 4 and 10 were moved by this Chamber.

REPRESENTATIVE OF ASSOCIATED CHAMBERS OF COMMERCE IN LEGISLATIVE ASSEMBLY.

(*See Report* 1927, *Vol. I, page* 10).

SIR WALTER WILLSON, who was the representative of the Associated Chambers of Commerce of India and Ceylon in the Legislative Assembly for five years, resigned his seat at the close of the Delhi Session of the Assembly in March 1928. The President of the Associated Chambers in bidding SIR WALTER WILLSON farewell thanked him on behalf of the Chambers for all he had done for them. The Committee of this Chamber took the opportunity of heartily endorsing this substantial and fully deserved tribute and placed on record their keen appreciation of the able and energetic manner in which SIR WALTER WILLSON had represented their interests in the Assembly in common with those of other Chambers and his readiness at all times to meet any special demands that were made on him.

The Committee in June 1928 signified this Chamber's approval of the nomination of SIR JAMES SIMPSON as the representative of the Associated Chambers in the Legislative Assembly in place of SIR WALTER WILLSON.

REPRESENTATION OF THE ASSOCIATED CHAMBERS ON THE COUNCIL OF THE EUROPEAN ASSOCIATION.

The Associated Chambers of Commerce of India and Ceylon in February 1928 forwarded for the views of this Chamber a copy of a letter that had been received from the European Association requesting the Associated Chambers to nominate

two representatives to serve on the Council of the European Association. The Associated Chambers stated that if the Committee agreed to the nominations being made, the President desired to know whether the nominations should be made by election or whether it should be left entirely in his hands.

The Committee, in replying to the Associated Chambers, stated that they agreed to the Associated Chambers being represented on the Council of the European Association. The question of the nominations they considered should be left in the hands of the President in consultation with the two Deputy Presidents.

The Committee, however, were informed subsequently that a large majority of the Chambers was against the proposal and that the European Association had been advised accordingly.

EXPRESSION OF COMMERCIAL OPINION UPON LEGISLATIVE MEASURES.

The President of the Associated Chambers of Commerce of India and Ceylon in June 1928 brought to the notice of the Chamber that it was the practice of the Government of India in the Legislative Department to forward to the Associated Chambers copies of Bills before the Legislature with a view to obtaining the opinion of the Association on the provisions of the Bills. Copies of these papers were issued to all the Chambers in the Association, and in many cases the replies that were received from the Chambers were copies of letters submitted by them to their own local Governments. The Associated Chambers explained that, although he had circulated the papers, the President himself often felt doubtful whether this procedure for obtaining commercial opinion

was suitable in the case of an Association with a constitution such as that of the Associated Chambers. He explained that it had not been the practice in the past for the Government of India to ascertain commercial opinion on legislative measures by referring these to the Association. The usual practice had rather been to have the measures referred to individual Chambers through their own local Government, the Chambers then expressing their views to their local Governments. It seemed to the President that, from the point of view of the Chambers, this latter was the more convenient procedure, for each Chamber was able to consider the measure and, in consultation with its Committee and members, to express its opinion. The constitution of the Associated Chambers did not adapt itself very easily to this particular work. There were sixteen Chambers in India in the Association, ranging from Lahore in the north to Tuticorin in the south and from Rangoon in the east to Bombay and Karachi in the west. The Association had no Committee, and for the current year the President of the Association was in Calcutta, with the two Deputy Presidents at Bombay and Madras. It followed that, except on the occasion of the annual meeting of Association, the only way in which the opinion of its members could be ascertained was to circularize the different Chambers as was the usual practice.

If the President issued a circular to the Chambers asking an expression of opinion on a single question—whether they favoured course A or course B—and one Chamber favoured A while all the others stated that they favoured course B, the President might fairly enough say that the general opinion of the Association favoured the adoption of course B. But where the measure was one of detail and a number of points were involved, it might very naturally happen

that different Chambers held different views so that it became a matter of great difficulty for the President to reply on behalf of the Association. Taking, for example, the case of the Indian Merchandise Marks Bill, the position as shown in the replies received by the President was that thirteen Chambers had replied. Of these, four were in favour of the whole Bill, three were against it entirely, three were in favour of it so far as it related to the marking of goods on importation, two had no views to express and one, while sympathizing with the objects in view, considered the Bill unsuitable to attain these. It seemed to the President quite possible that if the question were generally discussed at an annual meeting of the Association, the discussion might show up matters in such a light that Chambers would be prepared to modify their views, and it might be possible to come to a unanimous opinion. But with a constitution such as that of the Association, and a widely scattered membership, small in number although it was, the President had without hesitation come to the conclusion that the machinery of the Association was not suited for dealing in the course of the year with detailed criticisms of legislative measures, and for formulating a single expression of opinion as representative of the Association.

In these circumstances, the President proposed to reply to the various references from the Government of India, Legislative Department, to the effect that the Association did not propose to submit an expression of opinion but that the individual Chambers had taken the opportunity, or would take the opportunity, to express their opinion upon the measure direct to their local Government. The President asked for an expression of the views of the Chamber as to his proposed course of action; he added that he had ascertained

by an informal reference to the Government of India, Legislative Department, that so far as they were concerned no objection would be taken to it.

The Committee in replying to the Association stated that they agreed with the President that the Government of India should be informed that individual Chambers would ordinarily express their views direct to their local Governments. The Committee suggested that Chambers should send a copy of their views to the Associated Chambers in order that in important cases these might be printed and circulated to Chambers for future reference.

The Committee also considered that there might arise special questions of outstanding importance where it was both desirable and possible for the Association to speak with a united voice. In such cases the Committee suggested that the President should take the initiative in circularising members of the Association, indicating that in his opinion unanimity was desirable, and, if necessary, give the Chambers a lead by submitting a draft letter.

ELEVENTH CONGRESS OF CHAMBERS OF COMMERCE OF THE BRITISH EMPIRE.

(*See Report*, 1927, *Vol. I, page* 11.)

The Federation of Chambers of Commerce of the British Empire, in addressing the Associated Chambers of Commerce of India and Ceylon in January 1928 in connection with the 11th Congress held at Cape Town in October 1927, drew particular attention to the following resolutions and requested

the Associated Chambers to be good enough to take the necessary action :—

IMPERIAL PENNY POSTAGE.

That, in the opinion of this Congress, Penny Postage throughout the Empire would result in material benefits to inter-Imperial trade. The Congress invites its constituent Chambers to bring this matter before their respective Governments.

IMPERIAL EDUCATION.

This Congress has noted with much satisfaction that as a result of the Imperial Education Conference held in 1923, and of subsequent co-operation between the Imperial Studies Committee and the Historical and Geographical Associations a Syllabus of Historical and Geographical Empire teaching has been drawn up and circulated by the British Board of Education amongst the delegates who attended the Imperial Education Conference.

The Congress therefore recommends that, in order to bring about the more systematic teaching of Empire questions as urged by previous Congresses, all Chambers should use their influence with Local Education Authorities to adopt the syllabus where possible for use in the various schools under their control.

Further, the Congress is gratified to learn that the Imperial Studies Committee are preparing a school text-book on the lines suggested at the last Congress and undertakes to bring this text-book to the notice of Local Education Authorities when ready.

FIXED DATE FOR EASTER.

The Congress confirms its desire, expressed on several previous occasions, to see the date of Easter fixed, welcomes the recommendation of the Special Committee of Enquiry appointed by the Advisory and Technical Committee for Communications and Transport of the League of Nations, dated August 1926, that Easter should be stabilized, and agrees that the Sunday following the second Saturday in April is an appropriate and convenient date.

To that end the Congress invites Associations of Chambers of Commerce or leading Chambers to present to their respective Governments

memorials to be signed by organizations representing all aspects of public life, in order that the public voice in every part of the Empire may be heard in favour of the reform.

LEGISLATION AFFECTING INTER-IMPERIAL TRADE.

That in view of the fact that legislation passed in one part of the Empire may have far-reaching effects on other parts, this Congress requests Associations of Chambers of Commerce (or individual Chambers where there is no Association) throughout the Empire to forward at the earliest possible date to the Council of the Federation all Bills introduced into their legislatures of a character likely to influence Imperial commercial relations.

EMPIRE SHOPPING WEEKS.

That this Congress, impressed with the potentialities of Empire Shopping Weeks such as have been organized in various cities of the United Kingdom and their influence in promoting the sale of the Empire products, expresses the hope that the practice may become general throughout the Empire and invites Chambers of Commerce to assist towards that end.

The Associated Chambers requested the Committee to furnish them with any remarks that they desired to make in connection with the above resolutions.

The Committee in reply stated that they feared that the resolution relating to Imperial Penny Postage was likely to be a domestic question of finance as far as India was concerned and in view of the remarks of the Hon'ble the Finance Member when he presented the Budget, they considered it useless to broach the subject at this stage. At the same time they regarded it as anomalous that the India-United Kingdom postage rates should still be higher than the United Kingdom-India rates.

The Committee stated that the Income-tax Amendment Bill dealing with taxation on the profits of non-resident principals appeared to be a piece of legislation affecting

inter-imperial trade. After the signal failure of the Chambers to impress their views on the Government of India it occurred to the Committee that a reference to the Council of the Federation might be a means of reopening this question.

INDIAN STATUTORY COMMISSION.

In a statement published on 8th November 1927 the Government of India, after relating the history of the political movement in India, since the introduction of the Montagu-Chelmsford Reforms, announced that His Majesty's Government had decided to invite Parliament to advance the date of the enquiry which it was previously enacted should take place at the end of 10 years at least after the introduction of the Reforms. The following Commission was accordingly appointed under a Royal Warrant dated the 26th November 1927 :—

The Right Hon'ble Sir John Simon, K.C.V.O., K.C., (*Chairman*).
Viscount Burnham, G.C.M.G., C.B.
Lord Strathcona and Mount Royal.
The Hon'ble E. C. G. Cadogan, C.B.
The Right Hon'ble Stephen Walsh.
Colonel The Right Hon'ble G. R. Lane-Fox.
Major C. R. Atlee.

At the meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta in December 1927, it was decided to utilize the services of Mr. Molson, the Political Secretary to the Association, to visit the various Chambers with a view to co-ordinating their views and embodying them in a report to be submitted to the Statutory Commission. On March 29th, 1928, Sir Arthur Froom, the Chamber's representative in the Council of State, and Mr. Molson attended a meeting of the Committee at which Sir Leslie

Hudson, Sir Joseph Kay, Mr. F. C. Annesley and Mr. C. S. W. Stanley of Karachi were also present. A discussion took place as to the lines on which a representation should be made to the Statutory Commission.

As a result of further discussions with the Committee of the Bombay and Karachi Chambers, Mr. Molson compiled a draft memorandum based on the decisions arrived at. The draft memorandum was generally approved by the Committee as representing their views and it was agreed that it might serve as a basis of the memorandum to be elaborated by Mr. Molson in the course of his tour so as to embody the views of all the Chambers for ultimate submission to the Statutory Commission. It was, therefore, thought that it would not be necessary for this Chamber to make a separate representation to the Statutory Commission except in connection with the revision of the Meston Settlement, for which purpose a special Sub-Committee was appointed consisting of the President and Vice-President of the Chamber, Sir Joseph Kay and Mr. N. Birrell.

The memorandum referred to above was finally approved at a meeting which was held in Calcutta in the first week of July 1928 and attended by representatives of a number of Chambers. The meeting was presided over by the Hon'ble Sir George Godfrey, President of the Associated Chambers, and this Chamber was represented by its President, Mr. H. G. Cocke, M.L.A.

The memorandum will be printed in full in VOLUME II.

THE MESTON SETTLEMENT.

(*See Reports*, 1920, *Vol. I, page* 51 ; 1925, *Vol. I*, page 55.)

As was mentioned in the previous item the Committee appointed a Sub-Committee consisting of the President, the

Vice-President, Sir Joseph Kay and Mr. N. Birrell to prepare a Memorandum for submission to the Indian Statutory Commission, in connection with the revision of what is generally known as the Meston Settlement or in other words the allocation of revenues proposed by the Committee presided over by Lord Meston which reported on the question of the financial relations as between the Central and Provincial Governments in India. The Memorandum prepared by the Sub-Committee was approved by the General Committee and forwarded to the Commission on the 31st July 1928.

The President, Mr. H. G. Cocke, M.L.A., accompanied by the Secretary, Mr. R. J. F. Sulivan, gave oral evidence on behalf of the Chamber before the Commission at Poona on the 18th October 1928.

The Memorandum will be printed in full in VOLUME II.

RELATIONSHIP BETWEEN THE INDIAN STATES AND THE PARAMOUNT POWER IN BRITISH INDIA.

In a communiqué issued by the Government of India on the 16th December 1927, it was stated that it had been decided by the Secretary of State to appoint a Committee to report upon the relationship between the Paramount Power and the Indian States, with particular reference to the rights and obligations arising from Treaties, Engagements, and Sanads, and Usage, sufferance and other causes; and, secondly, to enquire into the financial and economic relations between British India and the States; and to make any recommendations that they might consider desirable or necessary for their more satisfactory adjustment. The Committee was composed as follows:—*Chairman*—His Excellency Sir Harcourt Butler, Governor of Burma,

Members:—The Hon'ble Sydney Peel and W. S. Holdsworth, K.C., Vinerian Professor in English Law.

Lt.-Col. G. D. Ogilvie was appointed Secretary.

The Committee of the Chamber had an informal interview on the 17th April 1928, with the Right Hon'ble Sir Leslie Scott, P.C., M.P., the legal adviser of the Indian Princes, and at their meeting on the 26th April 1928, they passed the following resolution :—

The Committee of the Bombay Chamber having considered the draft outline of Sir Leslie Scott's scheme for Indian Federation is of opinion :—

(*a*) that any constitution for British India which does not in some way make provision for the Indian States must be regarded as provisional only;

(*b*) that the proposals made on behalf of a number of the Princes by Sir Leslie Scott appear to offer some promise of a satisfactory solution being ultimately arrived at and are therefore deserving of the sympathetic consideration of the Butler Committee and the Secretary of State;

(*c*) that the removal of obstructions to internal trade so as to make India into a single economic unit, would be of immense value to commerce in both British India and the Indian States;

(*d*) that an essential preliminary to any great increase of trade in the Indian States is the acceptance by these States of a liability to be sued for State debts by creditors within or without the State in the proposed Union Supreme Court.

THE GOLD STANDARD AND RESERVE BANK OF INDIA BILL.

(*See Report*, 1927, *Vol. I, page* 27.)

In the Chamber's Report for 1927 it was mentioned that the Bill to establish a gold standard currency for British India and to constitute a Reserve Bank of India was sub-

mitted to a Joint Committee who altered its whole form and in particular substituted for Clause 4 a clause which changed the constitution of the proposed Reserve Bank from that of a Shareholders' Bank to a State Bank. A great deal of discussion took place in the Legislative Assembly when the Report of the Joint Committee came up for consideration as Government refused to entertain any project which would introduce a political issue in the composition of the Board of Directors. The Finance Member however on the 8th September informed the Legislative Assembly that he did not propose to proceed further with the Bill during that Session.

Subsequently the Finance Member proceeded on a short visit to England for the purpose of discussing the whole position with the Home Authorities, and later another Bill was published which the Finance Member endeavoured to introduce in the Legislative Assembly on the 2nd February 1928.

In the statement of objects and reasons attached to this Bill it was stated that a Bill to give effect to the recommendations of the Royal Commission on Indian Currency and Finance, 1926, proposing the establishment of a Gold Standard for India and the constitution of a Reserve Bank of India to control the operation of the Gold Standard was introduced in the Legislative Assembly on the 25th January 1927. The initiation of this measure by the Government of India and the discussions which followed both inside and outside the Legislature revealed a general consensus of opinion that the establishment of a Central Bank was desirable in order to secure for India independent control, conducted with reference only to correct banking and commercial principles, of her financial and monetary policy, and revealed

at the same time wide divergence of views as to the best means by which, in removing the present governmental control, the risk of domination by sectional interests of one kind or another might be avoided.

The consideration of the aforesaid Bill clause by clause was entered upon during the September 1927 session of the Legislative Assembly in Simla. After the House had considered the first few clauses, the Government of India decided, for the reasons given by the Finance Member on the 8th September 1927, not to proceed with the further consideration of the Bill during that session. The Finance Member stated that the Government had from the first held the opinion that the soundest arrangement would be that the constitution of the Bank should be founded upon the subscription of capital by shareholders and the consequent interest of shareholders to see that the affairs of the Bank were conducted in accordance with strict business principles and not otherwise. This was the one plan which had been found to be wholly satisfactory by practical experience of central banking in other countries; and the Finance Member further indicated that the alternative methods of constituting the Reserve Bank of India and forming its directorate which had been proposed during the discussions on the Bill had raised difficult and controversial questions which required time for further careful examination of the whole issue.

During the interval that had elapsed the Government of India, in consultation with the Secretary of State, had carried out the further review for which postponement of the discussion of the Bill was found to be necessary; and in doing so they had given full weight to the practical considerations which had been urged against the adoption of their own initial plan and to the alternative suggestions

which had been made. In the end, while they had come to the conclusion that share capital afforded the only satisfactory basis for the constitution of a Reserve Bank for India, at the same time they had found it possible to embody in the fabric of a shareholders' bank the essence of the arrangements which opinion in the Legislative Assembly had claimed to be necessary in order to make it certain, so far as this was possible, that the Reserve Bank should ensue the interests of India as a whole and not the interests of one or other section of the community.

Apart from the new dispositions referred to in the preceding recital, the revised Bill followed generally the provisions of the previous Bill as amended by the Joint Committee of the Legislature.

The new proposals were inconsistent with Clause 4 of the previous Bill which was actually passed by the Legislative Assembly, and it was therefore necessary to propound an entirely new Bill instead of proceeding with the previous Bill.

In view of the great importance attached to the constitution of a central banking system in India, a point on which the Secretary of State, the Government of India and public opinion were agreed, and in view of the history of the legislation hitherto attempted, the Government of India considered it desirable to ensure that ample opportunity was given for study of their present proposals with a view to their being passed into law in the approaching session of the Legislature. For these reasons the Government of India published the revised Bill before the commencement of the session.

The Committee after consulting the Finance Sub-Committee, in addressing Sir Walter Willson, the representative

of the Associated Chambers of Commerce in the Legislative Assembly, stated that in virtue of a ruling given from the Chair in the Legislative Assembly it appeared unlikely that the Bill would be immediately proceeded with. They however thought it advisable to place the Associated Chambers' representative in possession of the views they had formed as the result of a renewed examination of the subject.

The Bill was fundamentally the same as its predecessor which was introduced in the Legislative Assembly on the 25th January 1927 and, like the former measure, sought to give effect to the recommendations of the Royal Commission on Indian Currency and Finance. The Committee had on more than one occasion, subject to certain reservations, expressed themselves in sympathy with the principles embodied in the Bill.

The Committee pointed out that in a previous letter to the Government of Bombay they had suggested that the percentages of demand and time liabilities which certain banks should maintain as minimum balances with the Reserve Bank had been fixed too high and should be reduced to 5 per cent. and 1½ per cent respectively. The Government of India had not seen their way to act on this suggestion and the percentages of 7½ and 2½ were retained in Section 44 of the Bill. This would, no doubt, ensure that the indigenous banks would not, as was reported to be the case in some instances, conduct their banking business on an insufficient margin of safety as regards liquid funds. Whilst it would undoubtedly be invidious to make any distinction in such a matter, it had been suggested that it was a hardship on the larger and older established banks to have to deposit so large an amount of hard cash which would be earning no interest and that to afford them a measure of relief in

this respect they might be allowed to deposit a moiety of the amount in Government securities.

In order to estimate the commission payable by the Reserve Bank to the Imperial Bank the Committee had asked to be furnished with particulars of the receipts and disbursements of the Imperial Bank on account of Government. That information had not been received and the Committee regretted that they were unable to express themselves as wholly satisfied with the provisions of Section 45 and the Second Schedule of the Bill.

There was one other minor point to which the Committee called attention. Section 8 (2) disqualified a director of the Bank if he was elected or nominated as a member of a Legislature. This appeared to give absolute power to the Governor-General to remove a director by nominating him to a Legislature without his consent. The Committee preferred the disqualification to apply only upon the director being sworn in as a member of a Legislature, in fact when he really became a member.

The Hon'ble Sir Arthur Froom subsequently informed the Committee that the Finance Member was not allowed in that session of the Legislative Assembly to introduce another Reserve Bank Bill on the ground that another Bill, which had been discussed at the previous session, had not been withdrawn by Government. The Finance Member, therefore, decided to continue with the old Bill and move amendments to it, in order to shape it on the fashion of the new Bill.

Clause 8 of the Bill providing for the directorate of the Bank was, however, thrown out by the narrow majority of one vote, and it was subsequently announced that the Government of India had decided to drop the Reserve Bank Bill legislation altogether.

ENDORSEMENTS ON DEMAND DRAFTS BY BANKS.

(*See Report*, 1926, *Vol.* 1, *page* 107.)

As will be seen from the Chamber's Report for 1926, the following resolution was moved by the Hon'ble Sir Arthur Froom, representing the Bombay Chamber, at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Cawnpore in December 1926 and carried unanimously :—

"That this Association recommends that the Indian law governing endorsements on demand drafts drawn by one branch of a bank upon another branch of the same bank be amended, so as to afford the same protection to bankers in India as the law in England affords bankers in England."

Early in 1928 the Committee were informed by the Associated Chambers that the Govermnent of India had given the matter their careful consideration but that they had come to the conclusion that there was not sufficient ground for reconsideration of the decision previously arrived at, namely, that legislation should not be undertaken until it had been demonstrated by a test case or otherwise that the law in India as it stood did not afford the protection which is *ex hypothesi* desirable. Subsequently, the Associated Chambers informed the Committee that a letter had been received from the Bengal Chamber expressing the opinion that matters should not be allowed to rest and that the Association should press the Government of India to enact legislation to make the position perfectly clear and enquiring as to whether the Chamber agreed with this view. The Committee replied that they were in entire agreement with the Bengal Chamber that matters should not be allowed to rest. They suggested that the Chambers' case would be greatly strengthened if a joint opinion of two eminent counsel were obtained and they

added that it might be possible for the Association and the Exchange Banks to combine in this matter.

The President of the Associated Chambers acting on this suggestion submitted a case to Mr. N. N. Sircar and Mr. L. P. E. Pugh, these counsel being recommended by the solicitors for their wide experience of commercial law. Counsel were asked to give their opinions independently, and not in consultation. In each case counsel considered that an amendment of the existing law should be undertaken to put the position beyond doubt and the President was of opinion therefore that the Association would be entirely justified in approaching the Government of India again in the matter. He accordingly enquired whether the Chamber agreed to the Government of India being addressed. The Committee signified their approval as they felt that in view of the opinions obtained the Government of India could hardly refuse any longer to undertake the necessary legislation. (See *Volume* II.)

STAMPING OF MARINE INSURANCE POLICIES EXECUTED OUTSIDE BRITISH INDIA.

(*See Report*, 1926, *Vol.* I, *page* 102.)

The Government of Bombay in May 1928 drew the attention of the Committee to the fact that Foreign Marine Insurance Policies which were executed outside British India but claims under which were payable in India under Section 3 (*c*) of the Indian Stamp Act, 1899, were required to be stamped with an additional Indian stamp. As the phraseology of the section was not clear and as the Indian law left ample scope for evasion of stamp duty on these policies, it was proposed to amend the Act on the lines of the English law so as to enforce the stamping in India of these policies even when

no claim was made under them. Government requested to be favoured with the views of the Committee in the matter.

The Committee after carefully considering the question informed Government that they had reached the conclusion that the matter was not so important as it would at first appear. Practically all large firms insured their imports into this country under "open covers" upon Lloyds and therefore the proposed amendment of the law would affect chiefly the smaller Indian dealers who imported direct from the manufacturers. Further, the Committee were convinced that evasion would be so easy that it would be extensively practised and the amount of increased revenue realized would be negligible while an additional burden would be thrown on trade. The Committee were therefore opposed to the contemplated amendment and they considered that any clarification of the law should be in the direction of making such policies exempt from stamp duty.

INADMISSIBILITY IN EVIDENCE OF UNSTAMPED PROMISSORY NOTES AND BILLS OF EXCHANGE.

In April 1928 the Government of Bombay requested the views of the Chamber on the recommendation contained in paragraph 311 of the Indian Taxation Enquiry Committee's Report regarding the advisability of continuing the penalty of incurable inadmissibility in evidence in the case of promissory notes and bills of exchange payable otherwise than on demand which were unstamped or insufficiently stamped. Paragraph 311 of the Taxation Enquiry Committee's Report reads as follows:—

Exclusion from evidence.

"A disability of a different nature attaches to (a) bills of exchange and promissory notes and (b) instruments (other than bills of exchange, promissory notes and receipts chargeable with a duty of only one

anna. In the case of these documents the Act contains, in lieu of the provision for validation on payment of a penalty, one to the effect that none of them can be admitted in evidence if they are not duly stamped. The justification for so drastic a measure is that otherwise the duty would be extensively evaded. It is possible that a measure of this nature is necessary in the case of bills of exchange and promissory notes, but it does not appear to the Committee that, in the case of other documents liable to so small a duty as one anna or half anna there is justification for so heavy a penalty. So far as bills of exchange and promissory notes are concerned, the Committee do not recommend any change in the law but they think that the provision should cease to apply to the other documents at present covered by it."

After consulting the Finance Sub-Committee the Committee informed the Government of Bombay that they were of opinion that it was advisable to continue the penalty of incurable inadmissibility in evidence in the case of promissory notes and bills of exchange payable otherwise than on demand which were unstamped or insufficiently stamped.

LEAKAGE IN REVENUE DERIVED FROM COURT FEES AND GENERAL STAMPS.

The Superintendent of Stamps, Bombay, in May 1928, addressed the Government of Bombay, pointing out that leakage by re-use of stamps was possible in the case of all documents which could be stamped with adhesive labels such as insurance policies, transfers of shares, foreign bills of exchange, etc. These documents seldom, if ever, came before any public officer and whether they were, or were not, properly stamped could not be known. Instances had, however, come to notice in which adhesive stamps were abstracted and re-used and prosecutions successfully instituted. Documents such as insurance policies, foreign bills, share transfers, agreements and brokers' notes were executed mostly in PresidencyTowns and very rarely, if at all, in the districts. To guard against loss of revenue consequent

on non-stamping or re-use of used adhesive stamps, it would be necessary to set up a check such as periodical inspection by a staff under the Superintendent of Stamps appointed for the purpose, of offices of joint stock, insurance companies and banks with a view to seeing whether transfer deeds of shares, insurance policies, foreign bills accepted by banks and agreements and brokers' notes executed by brokers were properly stamped and the stamps cancelled in accordance with the provision of Section 12 of the Indian Stamp Act.

The Government of Bombay requested to be favoured with the views of the Committee on the proposal.

The Committee in replying to Government stated that the proposals appeared to them most objectionable in principle and one which would be vigorously opposed by the Chamber. The Committee considered that there was no real necessity for the proposed inspection. In their experience the moral obligation to stamp documents and to see that the stamps were cancelled was regularly carried out by the mercantile community. So far as the Committee were aware only rare instances had come to light of prosecution in this connection and these incidentally were due to the removal of the stamps from the documents concerned by outside parties.

The Committee understood that their views on the subject were shared by the banking community and they trusted that no attempt would be made to proceed with the proposals.

CLOSING OF THE STAMP OFFICE IN BOMBAY.

(*See Reports* 1891, *page* 225 ; 1899, *page* 199 ; 1927, *Vol.* I, *page* 20).

The Committee, towards the end of January 1928, were addressed by a member, who complained that considerable

inconvenience was experienced by the commercial community owing to the closing of the Stamp Office at Bombay on days other than the holidays notified under the Negotiable Instruments Act, particularly during the Christmas holidays when the Stamp Office was closed from the 24th December to the 2nd January.

The Committee in addressing the Superintendent of Stamps, Bombay, on the subject, stated that the inconvenience had been felt particularly at the time of the Christmas and New Year holidays when the Stamp Office was in the habit of remaining closed for ten days at a stretch. The Committee pointed out that this led to bills of exchange not being ready for December delivery as they could not be stamped. The Committee stated that some years ago Government had allowed stamps to be affixed to bills of exchange drawn in India. As the law now stood, however, stamps had to be embossed by the Stamp Office, but Government had not kept pace with their own regulations by keeping open the Stamp Office all the year round on days other than public holidays under the Negotiable Instruments Act. It was understood that, according to the Associated Exchange Banks Rules, late delivery of bills of exchange in London was penalized by interest at one per cent. over the Bank of England rate as they had to provide money to meet the payments, and if bills were not delivered the money remained idle.

The Committee had made enquiries from which they understood that the Stamp Offices in Calcutta, Madras, and Karachi closed only on days which were holidays under the Negotiable Instruments Act. In the case of Calcutta the Stamp Office was specifically excluded from a provision that Government offices generally were closed on certain days

other than holidays under the Negotiable Instruments Act. The Committee requested the Superintendent of Stamps to consider the advisability of bringing the practice in Bombay into line with that prevailing in other centres. If it was felt a hardship for the Stamp Office to remain open during the whole day on sectional holidays the Committee suggested that the Superintendent might arrange to keep it open for a few hours each day, preferably in the afternoon.

The Superintendent in reply stated that the only days, other than holidays under the Negotiable Instruments Act, observed as holidays in his office were three days in Christmas week, *viz.*, 27th, 28th, and 29th December ; the day after New Year's Day; the Makar Sankrant in January. Of these five days the last named, *i.e.*, the Makar Sankrant, was a holiday universally observed by the Hindu community of Bombay, and on this day he preferred the Stamp Office to be entirely closed, as nearly all his staff were Hindus.

The Superintendent was prepared however to keep the Stamp Office open in future from 12 to 2 p.m. on the three days in Christmas week mentioned above. He was also prepared, if necessary, to keep the office open for the same length of time on the day following New Year's Day, but hoped that the Committee would not object to his having that day observed as a whole holiday.

The arrangements made by the Superintendent appeared to the Committee to be quite satisfactory and they did not press for the Stamp Office to be kept open on the day following New Year's Day provided that day was not a Thursday or a Friday, in which case they requested that the Stamp Office might be kept open for two hours as above.

The Superintendent subsequently informed the Committee that the Stamp Office would be kept open every year for two

hours from 12 noon to 2 p.m. on the 27th, 28th and 29th December during the Christmas holidays and on the 2nd January, *i.e.*, the day following New Year's Day, if that day happened to be a Thursday or a Friday.

STAMP DUTY PAYABLE ON RECEIPTS ENDORSED ON CHEQUES.

(*See Report* 1927, *Vol. I, page* 14).

On the 21st January 1928 the Finance Department (Central Revenues) of the Government of India issued a notification to the effect that in exercise of the powers conferred by clause (*a*) of Section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council was pleased to remit with effect from the 1st July 1927 the duty with which receipts endorsed on cheques or on bills of exchange payable on demand were chargeable under Article 53 of Schedule I to the said Act.

STAMP DUTY ON CHEAP POLICIES OF ACCIDENT INSURANCE.

(*See Report* 1927, *Vol. I, page* 16).

It was noted in the Chamber's Report for 1927 that the Committee supported a proposal of a member that in cases of accident insurance with restricted benefits where the rate of premium did not exceed Rs. 3 per Rs. 1,000 the stamp duty should be one anna.

On the 4th February 1928 the Finance Department (Central Revenues) of the Government of India issued the following notification :—

"In exercise of the powers conferred by clause (*a*) of Section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to reduce the duty chargeable under clause (*b*) of

Article 47 (c) of Schedule I to the said Act on a policy of insurance against death by accident only, the annual premium payable on which does not exceed Rs. 2-8-0 per Rs. 1,000 from two annas to one anna for every Rs. 1,000 or part thereof of the maximum amount which may become payable under the policy.

INDIAN LIFE ASSURANCE COMPANIES ACT, 1912.

(*See Reports* 1911, *pp.* 16, 104; 1912, *pp.* 8, 146).

A Bill further to amend the Indian Life Assurance Companies Act, 1912, for certain purposes, and to provide for the collection of statistical information in respect of insurance business other than life assurance business was introduced in the Legislative Assembly on September 4th, 1928.

The objects of the Bill were (1) to remove a defect in the Indian Life Assurance Companies Act, 1912, in regard to the distribution of the assets of a life assurance company in liquidation; and (2) to provide for the collection of certain statistical information in respect of all classes of insurance business.

Under the law as it stood, it was possible for the share-holders of a solvent life assurance company, by putting it into voluntary liquidation, to obtain possession of the surplus in the life fund and thereby deprive the policy-holders of what should be regarded as part of the real value of their policies. This was possible because the liability of the company to the policy-holders would be determined by a procedure which did not take into account the surplus held by a solvent company, which had been contributed by the policy-holders. The Bill inserted a section in the Act to provide that the surplus should be allocated to share-holders and to policy-

holders in the proportion in which the profits were allocated during the ten years immediately preceding the commencement of the winding up.

The Bill also required every insurance company transacting any class of insurance business in British India to submit annual statements showing details of its business both in and outside British India.

The Bill was referred to a Select Committee who accepted it practically in its entirety as a useful measure. The only suggestion which they made and to which they gave effect was in regard to certain clauses, namely, sub-clause (*c*) of the proposed new clause (*e*) to be inserted in Section 7 of the Indian Life Assurance Companies Act, 1912, (clause 2 of the Bill) and clause 8 of the Bill which provided for the furnishing of separate statistical information in respect of the Indian business of insurance companies. They considered it would at the same time be more useful and more convenient that the whole of the Indian business of a company, *i.e.*, business effected both in British India and in Indian States, should be shown together. The statements furnished would then present a complete view of the Indian business of the company on the one hand and of its foreign business on the other.

The Bill as amended by the Select Committee was passed by the Legislative Assembly and the Council of State.

The following notification, dated 26th October 1928, was issued by the Department of Commerce :—

No. 36-I. (10).—In pursuance of sub-section (3) of Section 1 of the Indian Insurance Companies Act, 1928 (XX of 1928), the Governor-General in Council is pleased to appoint the 15th November 1928, as the date on which the said Act shall come into force.

It might be of interest to note that when the Bill was under discussion in the Council of State, it was pointed out that the Bill did not provide for a statistical return of re-insurances with companies outside India. The Commerce Secretary in replying promised that Government would consider this matter and make inquiries as to what extent such re-insurances were done and he further stated that if they were found to be considerable, Government would consider the question of introducing a further amending Bill to cover this point.

PROPOSED LIMIT OF INTEREST CHARGED ON LOANS.

(*See Report*, 1917, pp. 32, 272.)

The Government of Bombay in March 1928 asked for the views of the Chamber on a private Bill to limit the interest charged on loans of various kinds in British India.

In the statement of objects and reasons attached to the Bill it was mentioned that the Bill was designed to prevent the accumulation of interest for long periods and thereby to save many a debtor from the clutches of covetous and clever creditors. Under the circumstances of the heterogenous society of India, it was considered quite justifiable and necessary that the Bill should be passed for the benefit of a debtor irrespective of caste, creed and colour. The Bill was wide in its scope and was in conformity with the incessant demands and needs of the people of India, and the creditor would not be able to ruin his debtor with his waiting game.

The words "by instalments" in clause 2 were added in order to safeguard against the contrivance on the part of creditors to nullify the effect of the provisions of the Bill by recovering interest on a system of instalments. Clause 3 was embodied to prevent creditors from making injudicious bargains and was taken from the Usurious Loans Act of 1918.

It was added that the Usurious Loans Act of 1918, although it gave power to Courts to curtail the rate of interest under certain circumstances, was also not exercised duly and provided no remedy to stop accumulation beyond a certain limit.

The Committee in replying to the Government of Bombay stated that while the objects which the Bill had in view must command general sympathy, its provisions as drafted did not appear practical and the measure should, in their opinion, be opposed.

TAXATION OF NON-RESIDENTS TRADING IN INDIA.

(*See Report*, 1927, *Vol. I*, *page* 38.)

It was recorded in the Chamber's report for 1927 that strong exception was taken to the suggested amendment of Section 42 (1) of the Indian Income Tax Act, 1922, and the following resolution was unanimously adopted at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta in December 1927 :—

"With reference to clause 7, sub-clause 1 (*c*) of the Income Tax (Amendment) Bill of 1926, this Association recommends to Government that the amendment of the Act should follow the suggestion in para. 236 of the Indian Taxation Enquiry Committee Report, and that the intention should be made even more clear if thought necessary."

The amending Bill was submitted by the Legislative Assembly to a Select Committee who amended the section in question to read as follows :—

7. In section 42 of the said Act, the following sub-section shall be added, namely :—

"(3) Where any profits or gains have accrued or arisen to any person directly or indirectly from the sale in British India by him

or by any agency or branch on his behalf of any merchandise exported to British India by him or by any agency or branch on his behalf from any place outside British India, the profits or gains shall be deemed to have accrued and arisen and to have been received in British India, and no allowance shall be made under sub-section (2) of Section 10 in respect of any buying or other commission whatsoever not actually paid, or of any other amounts not actually spent, for the purpose of earning such profits or gains."

The Bill was passed by the Legislative Assembly and the Council of State in its amended form.

In July 1928 a member inquired whether they were entitled to be assessed to income-tax on the profits shown in the audited accounts of their Bombay office or whether they could be compelled to produce certain figures relating to the net profit of the parent company in London.

The Committee, after carefully considering the matter in consultation with the Income-tax Sub-Committee, replied stating that the assessment in question was covered by Section 42 of the Indian Income-tax Act and Rule 33 of the Manual relating to non-resident traders and was made in accordance with the practice adopted in such assessments by the Taxing Officers in Bombay. In cases where the Income-tax Officer was satisfied (*e.g.*, by the production of a certificate from the parent company and/or actual invoices) that the parent company did invoice its office at cost, he accepted the Indian accounts for taxation purposes.

The Committee further pointed out that the Income-tax Officer's powers to enforce the production of documents were very wide (*vide* Section 37) and a refusal to supply information would lead to an arbitrary assessment out of all proportion to the actual taxable profits.

The Committee added that Section 42 of the Act, which had been tightened up by Act III of 1928, was designed to close an obvious road to evasion of tax by bringing within the scope of the Act exporters of goods to India in so far as profits made by them in India were concerned.

In the circumstances, therefore, the Committee were of the opinion that the Income-tax Officer was not bound to accept the accounts of the Bombay office and they advised that his request should be complied with.

BOGUS FIRMS AND COMPANIES—EVASION OF INCOME-TAX AND SUPER-TAX.

(*See Reports*, 1923, *Vol. I, page* 96; 1924, *Vol. I, page* 84; 1927, *Vol. I, page* 34).

A reference was made in the Chamber's report for 1927 to the Bill further to amend the Indian Income Tax Act, 1922, the object of which primarily was the prevention of the evasion of the payment of income-tax by the formation of bogus firms and companies. The Bill, it is understood, was referred to a Select Committee in February 1928, but up to the time of writing, the Select Committee have not submitted a report.

PERSONS LIABLE TO LOCAL TAXES.

(*See Report* 1926, *Vol. I, page* 148).

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 19th and 20th December 1927, the following resolution was adopted unanimously:—

"That this Association records its strong disapproval of the suggestion of the Indian Taxation Enquiry Committee that Section 54

of the Indian Income Tax Act, regarding secrecy, might be amended so as to permit Income-tax Officers to issue to local authorities lists of persons assessable to local profession taxes. In the opinion of this Association, the secrecy of income-tax returns is of paramount importance and should be strictly preserved."

Paragraph 250 of the report of the Indian Taxation Enquiry Committee to which the resolution referred, read as follows:—

The recognition of the importance of complete secrecy in income tax returns is comparatively recent in India. Until 1918 a provision existed for the publication of notices specifying the tax payable by persons with incomes below Rs. 2,000 and it was not until 1922 that the law provided for complete secrecy. Unless assessees are satisfied that their income-tax returns will be used only for the purpose of assessing them to income-tax, it is impossible to expect them to furnish correct returns, and for this reason the maintenance of secrecy is an important factor in the development of an efficient administration of the income-tax in India.

In two respects, however, a departure from the present practice may be made without infringing the principle on which it is based. The adoption of the practice of publishing in the annual reports a list of persons penalised for income-tax offences, which is in force in Australia, would possibly operate as a deterrent to the commission of such offences, and might be tried.

In certain provinces where a profession tax or similar local tax exists, the present law makes it impossible for the authorities responsible for its collection to utilise the information in the possession of the income-tax department regarding persons assessable to both taxes. In order to obviate the necessity for a double assessment, the law regarding secrecy might well be amended so as to permit Income-tax Officers to draw up lists of such persons and the sums for which they are liable under local taxation Acts and to furnish these to the authorities responsible for collecting the local tax.

A copy of the resolution was submitted in due course to the Government of India for favourable consideration. The Government of India subsequently informed the Associated

Chambers that they had decided not to pursue the proposal since the balance of opinion was against it and their own view coincided with that of the majority of local Governments and Administrations.

DISCLOSURE OF INFORMATION REGARDING THIRD PARTIES TO INCOME-TAX AUTHORITIES.

A member in May 1928 informed the Committee that they had been requested by the Income-tax Officer to furnish particulars of shipments by their steamers on account of a local firm. They inquired whether they were in order in disclosing information of this nature.

The Income-tax Sub-Committee to whom the matter was referred suggested that the member in the first instance should inquire of the Income-tax Officer under what section of the Act his request had been made. The Sub-Committee were of opinion that as a general rule firms should decline to give information regarding third parties voluntarily in answer to an informal demand and should request the officer to act strictly in accordance with the Act.

The member was advised accordingly.

In May 1928 the Bombay Fire InsuranceAssociation requested to be favoured with the Chamber's views on the subject of the claim made by the Income-tax Authorities to obtain from insurance companies particulars of commission paid to their agents and sub-agents.

The matter was discussed at a meeting of the Income-tax Sub-Committee at which two representatives of the Fire Insurance Association were present and on the recommendation of the Sub-Committee members were addressed by circular inquiring whether they had experienced similar demands on the part of the Income-tax Authorities for

information relating to third parties to whom payments of commission, etc., were made and, if so, to what extent such demands had been responded to.

On receipt of these replies the Committee addressed the Fire Insurance Association pointing out that while it was obviously objectionable to be called upon by the Income-tax Authorities to give particulars of payments to third parties in respect of commission, interest, etc., the refusal to do so was likely to result in a demand to produce books. It was questionable whether lists of those to whom such payments were made could be regarded as "Accounts or documents" which could be called for under section 22 (4), but it was clear that books could be called for and the information extracted from them. In order to obviate this inconvenience certain assessees preferred to give the particulars asked for and it was understood that in practice the Income-tax Officer would send his representative to take down the particulars required. It was apparent, however, from the replies received from members of the Chamber that some assessees had refused to give such information and the request for it had been dropped.

The Committee added that if any member of the Fire Insurance Association decided to take legal action the Chamber would welcome any decision which resulted in requests for information as to payments to third parties being discontinued.

On the 20th September 1928 Mr. H. G. Cocke, the President of the Chamber, put the following questions in the Legislative Assembly :—

(*a*) Are Government aware of the growing practice of the Income-tax authorities to require assessees taxable under the head "Business" to give details of their expenses, such as interest, brokerage, commission, etc., to the extent of requiring them to supply the names and

addresses of the recipients of such interest, brokerage, etc., and the amount paid to each, with the admitted object of enabling such third parties to be assessed for income which otherwise might escape assessment ?

(*b*) Under what section of the Act are such details called for ?

(*c*) Do Government propose to issue instructions that where information as to names and addresses are refused by the assessee, the expense will still be allowed as a business deduction, if satisfied otherwise that it has been genuinely incurred ?

The Hon'ble Sir Bhupendra Nath Mitra in reply said :—

(*a*) So far as relates to payments of commission, and the like, which fall within the definition of " Salaries," the practice described is necessary in order to secure the observance of the provisions of Section 21 of the Indian Income-tax Act, 1922. So far as related to payments such as interest, which, when received by the payee, do not fall within the definition of " Salaries," but which the Income-tax Officer has to examine in connection with the grant of business deductions in the assessment of the original assessees, the Government of India have no information as to the existence of the practice described and whether, if it exists, it is a growing practice ; but they will call for reports upon the subject from the Commissioners of Income-tax.

(*b*) The Hon'ble Member is referred to Sections 21, 22 (4), 23 (2) and 37 of the Indian Income-tax Act ; and

(*c*) The Government of India will consider whether it is necessary to issue any instructions when they have received the reports referred to in my answer to part (*a*).

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 17th December 1928 the following resolution was moved on behalf of this Chamber and adopted unanimously :—

" That in the opinion of this Association Section 37 of the Indian Income-tax Act, 1922, should be amended so as to make it clear that the powers conferred upon the officers mentioned in that Section shall be employed only for the purpose of enabling the said officers to make an assessment where any person has failed to furnish a return

or for the purpose of enabling such officers to check any returns furnished to them; and that in respect of any requisition made under that Section the name of the said person shall be given. Further, that to remove any doubt as to the powers of the Income-tax Officer under Sub-section (4) of Section 22 a similar amendment be made to that Sub-section.".

CERTIFICATES ON DIVIDEND WARRANTS.

NON-ACCEPTANCE WITHOUT FURTHER PROOF.

The Associated Chambers of Commerce of India and Ceylon in June 1928 forwarded to this Chamber an extract from a letter received from the Punjab Chamber of Commerce drawing attention to a case where an Income-tax Officer refused to accept certificates of payment of income-tax and super-tax given by companies on their dividend counterfoils without first confirming such payment with the Income-tax Officers concerned and inquired whether any similar incident had been brought to the notice of the Committee.

The Committee in reply stated that no similar cases had been brought to their notice. Once the assessee proved that he was entitled to a refund the certificate seemed to be conclusive (*vide* Section 48 of the Act which *inter alia* laid down "shall, on production of the certificate, be entitled to a refund").

Again, in paragraph 88 of the Notes and Instructions of the Income-tax Manual, it was laid down that "these certificates. . . . must ordinarily be accepted by the Income-tax Officers as conclusive proof that tax has been paid."

It was not clear to the Committee whether, in making this reference, the Punjab Chamber had in mind a specific case. It was possible that the Income-tax Officer might have had

reason to believe that a certain company derived a substantial portion of its income from tax-free securities and that it had failed to comply with the provisions of paragraph 88,—Notes and Instructions, and to state what percentage of its income had actually paid tax or was liable to tax. If such were the case the Committee presumed that there would be some justification for his action.

CERTIFICATES ON DIVIDEND WARRANTS.

Amendment of Form.

A letter was received in March 1928 from the Income Taxpayers' Society, London, explaining that shareholders of certain companies in India were put to trouble in obtaining repayments of income-tax both in the United Kingdom and in India through failure to show clearly on dividend counterfoils the amount of income-tax and super-tax paid in India, or, in cases where the dividends were paid "free of tax," the rates on which tax had been paid. The Society suggested that attention should be called to this point and future vouchers prepared in such a manner as would meet the requirements of the Inland Revenue authorities and requested the Committee to take the matter up.

In consultation with the Income-tax Sub-Committee the Committee carefully considered the point raised, *viz.*, the desirability of showing the rate of income-tax current at the date a dividend was declared and the company rate of super-tax on the certificate prescribed by Rule No. 14 of the Income Tax Manual, and they subsequently addressed the Associated Chambers of Commerce of India and Ceylon in the matter.

In the course of their enquiries the Committee found that some companies already added the rate at the end of the certificate, as follows :—

We hereby certify that income-tax on the entire profits and gains of the.....of which this dividend forms a part, has been or will be duly paid by the Company to the Government of India at 18 pies in the Rupee and Super-tax at the rate of one anna per Rupee.

It might be mentioned that the reason why the prescribed certificate did not require any rate to be stated was given in paragraph 60 of the Income Tax Manual. The relevant portion was as follows :—

" The form of the certificate prescribed in rule 14 differs from the form of the certificate prescribed in rule 13 for income-tax deducted from interest on securities in that it simply contains a statement that income-tax has been or will be duly paid by the company and that the dividend was declared on a certain date. It contains no statement as to the rate at which tax has been or will be levied or as to the amount of tax paid or to be paid. The reason for this is that in many cases it is impossible to state at what rate tax has been or will be levied on the particular profits out of which dividends are paid. The dividends of a company may be distributed from profits made during the course of a financial or commercial year before the rate of tax is known, or may be distributed from reserves maintained for the equalisation of dividends and composed of profits earned in previous years. It should, therefore, be assumed by Income-tax officers in connection with these particular certificates that tax has been levied in respect of the dividends at the rate current on the date on which the dividends were declared since this is the rate to be taken into account in dealing with a claim for a refund under Section 48 (1).

To meet the difficulty referred to by the Income Taxpayers' Society the Committee suggested that the certificate should be altered to read :—

$\frac{\text{I}}{\text{We}}$ hereby certify that Income-tax $\frac{\text{on the entire}}{\text{on such part as is liable to Indian}}$ $\frac{\text{Income-tax of the}}{}$ profits and gains of the Company, of which this dividend forms a part, has been, or will be, duly paid by $\frac{\text{me}}{\text{us}}$ to the

Government of India. The rate of income-tax current at the date of the declaration of this dividend was _____ in the Rupee. Super-tax has been or will be paid by me/us on the entire profits/on such part as is liable to be charged to Indian Income Tax of the gains of the Company (excluding the first Rs. 50,000 which is exempted). The rate of such Super-tax current at the date of the declaration of the dividend was_____ in the Rupee.

The Committee felt that this would, in an ordinary case, give information to the uninitiated as to the rate of income-tax and super-tax in force. It would meet the cases (*a*) where tax on the profits distributed might have been paid at a different rate in an earlier year, or (*b*) where, at the time a dividend was declared, the rate applicable for the next Government year, in which the particular Company's profits would be taxed, was not known, for example, a company whose year ended on 30th September 1928 and whose dividend was declared in February 1929. In such a case the rate for the year 1929-30 in which the profits would be taxed was not known, but the shareholders would be entitled to a return of tax at the rate current in 1928-29 and the dividend warrant would make this clear.

The Committee understood from one of their members that where a company had actually to pay no income-tax in a particular year on the profits of the previous year, because it had a claim for back depreciation to the extent of the profits, earned nevertheless, on the declaration of a dividend out of those profits, it would be in order for the company to give the certificate prescribed by Rule 14 and refunds would be paid to shareholders who were not liable to pay income-tax at the full rate of one anna and six pies. This information was given by the Commissioner of Income-tax, Bombay.

To meet the case where no tax was actually found to be payable it had been suggested that the words and brackets " (if found to be payable) " should be inserted in the form of certificate between the words " has been, or " and " will be, duly paid.....", and again between the words " will be paid " and " by $\frac{me}{us}$ on the.....". But it was pointed out that the suggested insertion, although it might be technically correct and justifiable on theoretical grounds, would introduce a suggestion of doubt, which might very well lead to claims in the United Kingdom being referred back for information as to whether tax had actually been paid or not. On the whole the balance appeared to be in favour of the omission of the words in brackets.

The Committee added that the suggested alteration in the certificate would also give the information necessary in the case of a claim for double income-tax relief. The information given in the proposed amended certificate, as to the rate of super-tax, would not, of course, be of any benefit to a shareholder, whether resident in India or elsewhere, where he was merely desirous of obtaining a refund of all or part of the Indian Income Tax deducted from his dividends because such a shareholder would not be entitled to any refund of company super-tax. But as regards a shareholder whose Indian dividends were again taxed in the United Kingdom the super-tax rate would be taken into consideration in arriving at the shareholders appropriate rate of Indian taxation.

It had been suggested as an alternative course, or as a very desirable course in the event of Government refusing to alter the existing prescribed certificate in the manner indicated, that the additional information should be given

by companies of their own accord in a separate statement on the dividend warrant.

The Committee understand, at the time of writing this report, that the matter is under the consideration of the Central Board of Revenue.

INCOME-TAX ASSESSMENT.

Unappropriated Depreciation Allowances.

The Associated Chambers of Commerce of India and Ceylon in July 1928 requested an expression of opinion by the Chamber on a reference from the Punjab Chamber of Commerce in connection with Section 10 (2) (6) (*b*) of the Indian Income-tax Act relating to the carrying forward of unappropriated depreciation allowances from year to year. In the case in question the assessee was the proprietor of more than one business one of which was working at a loss and the other at a profit. It appeared to the Punjab Chamber that the intention of the Sub-section was to give the benefit of the depreciation to an assessee and, in their opinion, unappropriated depreciation on the business making a loss should be an allowable deduction from the profits of the business making a profit. The Income-tax Officer concerned refused to accept this view and ruled that the depreciation allowances in respect of each business must be treated strictly in relation to each business. Thus, it would be seen that if the assessee decided to close down the business which was making a loss, which was in most cases the most probable course of action, he would lose altogether the benefit of depreciation of the assets of the business so closed down. The matter was referred to the Commissioner of Income-tax, Punjab and North-West Frontier Province, who gave a ruling in support of the Income-tax Officer.

After considering the points submitted by the Punjab Chamber in consultation with the Income-tax Sub-Committee the Committee replied expressing agreement with the view of the Income-tax authorities provided the businesses were entirely distinct and separate accounts were maintained. They pointed out that where the assessee was also proprietor of both businesses it would be a simple matter so to combine the accounts that there would in effect not be two businesses but two branches of the same business, and in the Committee's opinion the official view could not then be maintained. If, however, the assessee in question had a partner or partners in one or both businesses they would be distinct businesses.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 17th and 18th December 1928, the following resolution was proposed by the Punjab Chamber and carried unanimously :—

"That this Association is of the opinion that in the case of an assessee who is the sole proprietor of two or more businesses working under the same name and style, some working at a loss and the others at a profit, the unappropriated depreciation allowance of the business or businesses making a loss should, in the assessment of income-tax or super-tax be admitted as an allowable deduction from the profits of the business or businesses making profits."

INCOME-TAX ON PASSAGE ALLOWANCES.

Towards the end of April 1928 the Committee addressed the Commissioner of Income-tax, Bombay, on the subject of the liability to income-tax of leave passage allowances paid to members and assistants of firms in Bombay. The Committee said that they understood that several members of the Chamber had been approached by the Income-tax Officer

(Salaries) with a view to the assessment of passages to income-tax and that such demands were new to them.

The questions addressed by the Committee and the replies of the Commissioner of Income-tax are given below :—

(1) Is passage money deemed to be assessable to income-tax if payable to an employee in India ?	(1) Passage money is liable to tax, but the value of free passages is not.
(2) Would passage money be exempt, in the same way as leave pay is, if remitted to the employee in England ?	(2) Yes, the passage money may be regarded as a leave allowance since the passage is undertaken while on leave.
(3) Where a passage ticket is provided without the employee being entitled to demand passage money is the value of the passage deemed to be assessable ?	(3) No.
(4) In cases where no demand has been made in the past to assess either passage money or the value of a passage provided, is it now sought to make assessment retrospective and, if so, for how long ?	(4) Under the law, tax can be levied this year on account of passage money paid in 1926-27 and assessments are being made accordingly.
(5) Is the ruling to assess to income-tax passage money or the value of a passage provided, a new one, and, if so, does it emanate from the Central Board of Revenue ?	(5) Action was not taken at the instance of the Central Board of Revenue; but the replies now given to your questions have been referred to and approved by the Board.

In connection with the liability of perquisites to income-tax, the Karachi Chamber informed the Committee that a demand was made by the Income-tax Officer on a member of

that Chamber that their managing staff should pay tax on the cost of luncheon provided by the office and that the matter was taken up with the Central Board of Revenue who replied that there had been a misunderstanding on the part of the Income-tax authorities in Bombay. "Perquisites" such as the value of free lunch, domestic service, steamer passages, etc., provided by employers to employees, were not liable to tax, since they were not money and could not reasonably be regarded as convertible into money by the recipients. The Central Board of Revenue added that instructions had been issued to the Commissioner of Income-tax, Bombay, and other Commissioners of Income-tax, accordingly.

The Commissioner of Income-tax, Bombay, in addressing the Chamber in October 1928, mentioned that he understood that the reply he had previously given had been misunderstood in certain quarters. To make things clear he pointed out that passage money remitted by an employer to the United Kingdom or a colony and paid there to an employee on leave at that time in such country was alone exempt. The employee must be on leave in the United Kingdom or a British colony at the time the passage money was remitted from here. It was not meant that a mere remittance of the passage money from here to the United Kingdom or a colony would entitle it to exemption even though the employee concerned for whom it was meant, was not spending his leave there at the time.

Arising out of the above the Committee in reply to an enquiry received from a Japanese firm pointed out that the concession applied only to leave salaries or leave allowances paid in the United Kingdom or in a colony. If, however, the employee worked in Japan during his leave and his salary

was paid by the head office for services rendered in Japan and not by way of remittance from India then the case would require reconsideration; for, in the Committee's opinion, if the amount of an employee's salary while on leave was not debited to or borne by the Bombay office it would not appear to be income accruing, arising or received in British India and, therefore, would not be liable to Indian Income-tax and a representation to that effect might be made to the Income-tax Officer (Salaries).

In regard to the question of perquisites, the Committee referred the member to Section 7 of the Income-tax Act and paragraph 20 of the Notes and Instructions in Part III of the Manual, from which it would be seen that no exemption from tax was allowed in respect of the value of rent-free quarters which was reckoned at 10 per cent. of the salary.

In view of the ruling given by the Central Board of Revenue referred to above the Committee were of the opinion that the value of free luncheon should be regarded as a perquisite not liable to tax, if not convertible into money.

INCOME-TAX ON STAFF SALARIES PAID FREE OF TAX.

In replying to a reference from a member in November 1928 in regard to the question of the levy of income-tax on the amount already paid as tax by an employer in a case where an employee was entitled to receive his salary tax free the Committee stated that income tax on a salary was a tax on the individual receiving the salary.

Accordingly if "A" was in receipt of a salary of Rs. 500 per mensem he had to pay tax at 6 pies per rupee and his employer was under legal obligation to deduct the tax and pay

it over to the Income-tax authorities and to hand "A" the net amount or "cash salary" due to him, *viz.*, Rs. 484-6-0.

On the other hand if "B" was entitled to receive Rs. 500 from his employer *free of tax*, it followed that "B's" "legal salary" was not Rs. 500 but 32/31 of Rs. 500 or Rs. 516-2-0. The tax on Rs. 516-2-0 at 6 pies gives a "cash salary" of Rs. 500.

From the above it would be seen that "B's" salary was obviously higher than "A's." There was no question of adding back the tax a second time, *i.e.*, adding the tax on to the figure of Rs. 516-2-0. The "legal" salary was Rs. 516-2-0 and the "cash" salary was Rs. 500.

The employer must show in the annual return prescribed under Section 31 the legal salary paid to each of his employees and the employer would be entitled to deduct the sum of his "legal" salaries from his income for the purpose of his assessment on profits.

As the point had been disposed of in the above sense in two cases in the English Law Courts the Committee did not feel that anything would be gained by taking up the question with the Income-tax authorities here.

INCOME-TAX ON CONTRIBUTIONS TO PROVIDENT FUNDS.

(*See Reports*, 1915, *pp.* 46, 264; 1920, *Vol. I, page* 11; 1921, *Vol. I*, page 29; 1923, *Vol. I, page*, 13; 1926, *Vol. I, page* 138; 1927, *Vol. I, page* 50.)

The question of bringing private provident funds within the scope of the Provident Funds Act has been repeatedly before the Chambers of Commerce in India for many years past and at the annual general meeting of the Associated

Chambers of Commerce of India and Ceylon held at Calcutta on the 19th and 20th December 1927, the Bengal Chamber moved the following resolution which was adopted unanimously :—

The Association urges the Government of India to recognise the inequity that exists between the treatment of Government employees and the employees of Firms, Companies and Associations with reference to the benefits they receive from Provident Funds, and recommends that the Provident Funds Act of 1925 be amended so as to extend its provisions to all properly constituted Provident Funds.

In October 1928 the Government of Bombay forwarded to the Chamber a copy of a letter they had received from the Government of India in which the latter stated that after careful consideration they had formed the opinion that it would be justifiable to confer upon private provident funds immunity from income-tax on the subscriptions of individuals and on the interest on securities held by the trustees of a fund provided the provident funds were of such a nature that—

(*a*) the regulations were approved by Government and the accounts were open to inspection by Income Tax authorities ;

(*b*) the subscriptions of employees could not be finally withdrawn from the Fund, except in the event of dismissal, retirement or death, or in compliance with a process of law ;

(*c*) the employers' contributions were irrevocable save in the event of the misconduct of the employee ;

(*d*) the employer was in no circumstances permitted to forfeit the employee's subcriptions ; and

(*e*) the Funds were created as trusts.

The Government of India added that they were still not prepared to extend to such private provident funds the full benefit of the Provident Funds Act. They were, however, prepared to legislate so as to grant concessions on the lines indicated above.

The Committee in addressing the Government of India on the subject stated that while welcoming the proposed measure of relief they regretted that it was not intended to extend immunity from income-tax to the employers' contribution. The Committee pointed out that the principal grievance of the Associated Chambers was the hardship incurred by employees being called upon to pay tax, probably at an enhanced rate, on what represented a capital sum and the Committee were therefore unable to understand the omission of all but an incidental reference to the employer's contribution in the Government of India's letter. The proposals of Government appeared to concede the principle that, as the primary object of a provident fund was to engender thrift, the members of such a fund were entitled to immunity from income-tax on their shares in the fund, and there did not appear to the Committee to be any justification for the whittling down of this concession in practice, and for making a distinction between the employer's contribution in the case of Government and quasi-Government as compared with private funds. The Committee pointed out that such public bodies as the Port Trusts, Municipalities, etc., contributed to the Provident Funds of their employees, just as private employers did, but the former contributions were not assessed to income-tax in the hands of the employee when his interest in the fund was paid over to him. The Committee therefore strongly urged that Government's generous gesture should be rid of all qualification and that in the case of private provident funds

the employer's contribution should also be handed over to the employee free of income-tax particularly in view of the condition (*c*) referred to above.

The Committee noted that it was proposed to confer immunity on the interest on securities held by the Trustees of a fund and they presumed that the interest would not be liable to tax when it passed into the beneficiary's hands but they requested to be favoured with Government's assurance on this point.

The Committee had no objections to offer in regard to the conditions with which provident funds would have to comply in order to secure the measure of immunity proposed and had only two observations to make. The Committee presumed that "retirement" in condition (*b*) would include transfer to another firm and they failed to appreciate the necessity of condition (*c*) if no change was to be made in the treatment accorded to employers' contributions. It was understood that the rules of a provident fund, which was an irrevocable trust, in some cases provided that employees did not become entitled to an employer's contribution, unless service of a prescribed period had been completed. Where such period was not fulfilled, the rules provided for lapses being set aside to create a reserve against depreciation in securities, or for making *ex gratia* payments in special cases, etc. The Committee presumed that rules of this nature would not be objected to by Government so long as the Trustees of the provident fund had no right or power to hand back lapsed amounts to the employer.

The following resolution was put forward on behalf of this Chamber and adopted unanimously at the annual meeting

of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 17th December 1928 :—

" That in view of the difficulty which appears to exist in bringing private provident funds within the scope of the Provident Funds Act, 1925, this Association recommends that, pending the solution of the problem, the contributions both of employers and employees to private provident funds approved by the Governor-General in Council shall by notification under Section 60 of the Indian Income Tax Act, be declared to be exempted from income tax and that such exemption should also extend to amounts withdrawn by employees from Provident Funds."

SUPER-TAX.

(*See Report* 1926, *Vol. I, page* 143.)

The Associated Chambers of Commerce of India and Ceylon in June 1928 forwarded for the views of the Chamber copies of the correspondence exchanged between the Central Board of Revenue and the Northern India Chamber of Commerce in regard to the levy of super-tax on companies. The Northern Indian Chamber in their letter to the Central Board of Revenue stated that at the moment super-tax was raised on all profits of a person or undertaking in excess of Rs. 50,000 per annum irrespective of the capital sum laid out to produce that profit, which, whilst an easy system from a tax collection view-point, appeared to bear no equity on the law of averages. To illustrate the point briefly the Chamber took for instance a limited liability company with a subscribed capital of Rs. 2,00,000 returning an annual profit of Rs. 66,700. Such an undertaking whilst making 33⅓ per cent. profit would pay income-tax at the rate of one anna six pies in the rupee on the first Rs. 50,000 and super tax on the remaining Rs. 16,700 whereas an undertaking with a subscribed capital of Rs. 6,67,000 returning an annual profit of Rs. 66,700 or

making a profit of 10 per cent. only, would pay super-tax on the same amount (Rs. 16,700) although the capital invested to secure that profit was over three times that of the first example.

It seemed only equitable that super-tax in all cases should commence at a profit bar which bore some equitable basis to the capital outlay from which the profit was derived: in other words, if Rs. 50,000 was the super-tax bar for a two-lakh undertaking, obviously the super-tax limit on a ten-lakh undertaking should be considerably raised, even if not *pro rata*.

The Central Board of Revenue replied stating that the system recommended by the Northern India Chamber had been considered and rejected by the Government of India in connection with certain proposals in regard to a revision of taxation. The Board pointed out that they did not feel at liberty to discuss the objections to the suggestion, which was one for the consideration of the Government of India and the decision of the Legislature.

The Committee, after consultation with the Income-tax Sub-Committee, replied to the Associated Chambers that the system recommended by the Northern India Chamber would involve a fundamental change in the administration of income-tax law and create fresh difficulties in an already complicated subject, since the term 'capital' would have to be defined. Moreover, the Committee pointed out that many concerns and individuals were assessed to super-tax who might have a small amount of capital or even no capital at all, *e.g.*, brokers, accountants and professional men generally. The proposal therefore appeared impracticable to the Committee and did not meet with their support.

The Committee were informed later that the opinions expressed by several of the Chambers were divided on the question and in the circumstances the Associated Chambers did not propose to take any action in the matter.

BILL TO AMEND THE INDIAN LIMITATION ACT, 1908.

(*See Report* 1927, *Vol. I, pages* 63 *and* 64.)

The Government of Bombay in May 1928 forwarded to the Chamber copies of a Bill by Mr. N. C. Kelkar further to amend the Indian Limitation Act, 1908, and requested to be favoured with the views of the Committee on the provisions of the Bill.

In the statement of objects and reasons attached to the Bill it was stated that Article 44 of the Indian Limitation Act, 1908, provided a three years' period of limitation for a ward to seek to set aside a transfer of property made by his guardian and the period began to run from the time the ward attained majority. It had been held by the Law Courts that this article governed the case of the cancellation of transfer of property by a mother as guardian. On the other hand, Article 126 provided a limitation period of twelve years for a Hindu, governed by the law of Mitakshara, to set aside his father's alienation of ancestral property, the limitation period beginning to run from the time the alienee took possession of the property. It was stated that in both the cases, the limitation period should be the same particularly as it was often found that transactions of transfer of property made by mothers were more imprudent than those made by fathers. At any rate in the case of mothers, there was greater opportunity for transfers of property being the result of fraud, misrepresentation, imprudence

and ignorance. Consequently wards should be entitled to get the benefit of at least as large a period of limitation in this case, as in the case of transfers by their fathers. The reasoning applied equally to all the communities, and it would be quite an appropriate provision from the point of view of a minor's interests, to fix a uniform period of limitation in all such cases, namely, a period of twelve years.

The Committee in replying to Government, stated that although the Bill was unlikely to affect the members of the Chamber in their business or individual relations except in the event of a purchase of immovable property, they had examined the proposed amendment in consultation with their legal advisers.

The Bill proposed to omit Article 44 of the Act and to insert an additional article after Article 126. The suggestion was that it was unfair to give under Article 44 three years only, when under Article 126, the period of limitation was twelve years and that the circumstances which gave rise to suits whether under Article 44 or Article 127 were the same and that a similar period of limitation should be allowed. In the opinion of the Committee there was no connection between Articles 44 and 127. Article 44 referred to transactions by a guardian *de jure*, *i.e.*, a guardian validly appointed either according to the personal law of the parties or by appointment by the Court. It was unlikely that a guardian appointed by the court would be affected because he could not as a rule sell without the sanction of the Court. Article 44 did not apply to a Hindu joint family because the manager of a Hindu family was not the guardian of a minor coparcener. A Hindu natural guardian could in the management of the

minor's estate sell any part thereof in case of necessity or for the benefit of the estate. The guardian dealt with the property of the minor and not with joint property. When a minor attained majority he could obtain from his guardian an account of the stewardship of the latter and if he failed to do so he had only himself to blame. The Committee saw no reason why a minor could not within three years of his attaining majority learn of the transactions which his guardian had entered into and be in a position to make up his mind whether or not he should file a suit to set aside any transfer which might have been effected. Transactions effected by a guardian *de facto* did not fall within Article 44 but were entirely void and should therefore be set aside under Article 9 within three years from the date when the facts entitling the plaintiff to have the instrument cancelled or set aside became known to him.

Article 126 dealt with suits to set aside an alienation of property by a Hindu father governed by the Mitakshara law. It should be noted that this Article applied as well to majors as to minors and to ancestral property only and not to the property of the individual who sought to set aside the alienation. A Hindu father might, in addition to the reasons for which he might alienate ancestral property as the manager thereof, alienate ancestral property to discharge a debt contracted for his own personal benefit provided that the debt was antecedent to the alienation and was not incurred for immoral and unlawful purposes. It was quite possible for the manager of a Hindu family, whether a father or otherwise, to alienate ancestral property without the attention of the other members of the family being drawn to it and the latter frequently did not ask for accounts. Under the circumstances a long period might elapse before a coparcener would learn of the alienation and for this reason the period

of limitation mentioned in Section 126 did not appear to be unreasonable.

Rather than increase a period of limitation under Article 44 the Committee were inclined to decrease the period under Article 126 but that probably could not be done unless other Articles dealing with claims connected with Hindu ancestral properties were amended and in the circumstances the Committee thought it advisable to leave Articles 44 and 126 as they stood.

To sum up, the suggested amendment appeared unnecessary to the Committee who deprecated the extension of periods of limitation particularly where a transfer of immovable property was in question. It was sufficiently difficult to sell immovable property where Hindu minors were implicated without further extending the period of limitation and unless there was some particularly valid reason for the extension the Committee on principle objected to the proposed amendment.

BILL TO AMEND THE INDIAN SECURITIES ACT, 1920.

(*See Report*, 1919, *pp.* 23, 206.)

In February 1928 the Council of State passed a Bill further to amend the Indian Securities Act, 1920. In the statement of objects and reasons attached to the Bill it was stated that the object of the Bill was to enable a company to hold Government securities jointly with a private individual or another corporate body and to empower Government to pay the amount of the security to the surviving joint-holder in any case that might arise.

Section 4 (1)(*a*) of the Indian Securities Act, 1920, laid down that when a Government security was payable to two or more persons jointly and either or any of them died, the security should be payable to the survivor or survivors of those persons. Though by virtue of section 3 (39) of the General Clauses Act, 1897, "persons" included a company or association or body of individuals, whether incorporated or not, this definition had been held to be repugnant to section 4 (1) of the Indian Securities Act, as a corporation or association might be dissolved but could not die and there could, therefore, be no survivorship as contemplated in the latter section. Thus the law as it stood precluded the possibility of a Government promissory note being held by a corporate body jointly with an individual or with another corporate body. The position as regards joint ownership of this nature was the same in England before the passing of the Bodies Corporate (Joint Tenancy) Act, 1899.

In accordance with the above view of the law, Government and the Public Debt Offices had been treating as invalid all endorsements on Government promissory notes in favour of a company jointly with an individual. The Public Debt Office, Bombay, had been addressed on more than one occasion by corporate bodies regarding the admissibility of joint ownership of Government securities on the lines recognised by the law in England, and the Controller of the Currency had reported that instances of such endorsements were coming to his notice and that he had been compelled to treat them as invalid. The Bill proposed to remove this technical difficulty by an amendment of section 4 of the Indian Securities Act, 1920.

The Committee had no remarks to offer on the Bill.

THE INDIAN COMPANIES ACT.

PROPOSED REVISION.

(*See Report*, 1926, *Vol.* I, *page* 163.)

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Cawnpore in December 1926 the following resolution was, on the motion of this Chamber, carried unanimously :—

"That this Association is of the opinion that the Indian Companies Act, 1913, as amended by the Acts of 1914 and 1920, calls for revision and recommends to the Government of India that a Committee be appointed to consider and report to them what amendments are desirable and necessary."

In April 1928, the Associated Chambers of Commerce of India and Ceylon forwarded, for the information of the Committee, a copy of a letter that had been addressed to the Government of India in November 1927, pointing out that the Hon'ble Sir Charles Innes, then Member for Commerce and Railways, in speaking on the Resolution, stated that he had been aware for a very long time that the Indian Companies Act required revision in some respects but that the matter having been brought up in that Conference, he was quite prepared to give an assurance that he would take it up again. The Associated Chambers enquired therefore as to what action the Government of India intended taking in the matter.

The Government of India in reply stated that after giving the subject their careful consideration they had come to the conclusion that as soon as the Bill to amend the British Companies Acts, 1908-1917, which was at the moment before the House of Commons had been passed into law, the revision of the Indian Act would be undertaken.

The Committee, in addressing the Associated Chambers, stated that they approved of Government's proposals not to proceed with the revision of the Indian Companies Act until the Bill to amend the British Companies Acts, 1908-1917, had become law.

INDIAN ACCOUNTANCY BOARD.

The Accountancy Diploma Board, Bombay, in November 1928, forwarded to the Chamber for opinion a copy of a letter that had been received by the Government of Bombay from the Government of India formulating certain proposals for the establishment of an Indian Accountancy Board.

The Government of India stated that one of their main objects in passing the Indian Companies Act of 1913 was to ensure that the accounts of companies would be properly audited, and section 144 dealt with the appointment and qualifications of auditors. This section provided for three classes of auditors. Firstly, members of approved institutions and associations. Secondly, holders of unrestricted certificates from Local Governments permitting of practice throughout British India. The grant of unrestricted certificates was ordinarily confined to those who had obtained the diploma of the Accountancy Diploma Board, Bombay. Such persons, however, were not entitled to practice within the limits of any particular province unless they had obtained a certificate under Section 144 (1) from the Government of that province. And, thirdly, auditors who did not possess the above diploma but who by reason of long practical experience were considered fit by a Local Government to be appointed auditors of companies and who were permitted to practise in the province for such period as was thought advisable.

The existing arrangements were never intended to be more than temporary and transitional. The third class of auditors referred to would obviously disappear in the course of time as properly trained auditors became available. The Government of India doubted whether the provisions of section 144 of the Companies Act were in consonance either with the classification of subjects under the existing constitution or with the probable lines of future constitutional advance.

The Government of India were of opinion that the ideal system would be to build up an association of the standing and reputation of the associations and institutions already recognised and if such an institution could be established, it could appropriately make itself responsible for the maintenance of the requisite standard of professional qualification and conduct among its members. The Government of India did not propose to rule out absolutely the possibility of encouraging the formation of an association or institute of this kind with the object of subsequently conferring upon it some kind of charter. It was a question which required further examination and discussion, but they thought that it would be generally agreed that in consideration of the importance of the issues at stake and of the need for ensuring that any such institute should be generally recognised as authoritative it would be premature at the moment to attempt to establish an institute fully endowed with these functions. But if this was the general opinion, then it appeared to the Government of India to be essential that any new arrangement which might be made for the grant of certificates to auditors of companies in India should be such as would be consistent with the ultimate formation of an association or institute of the kind referred to. With this object in view,

it had been suggested that the Government of India should begin by establishing an All-India Accountancy Board and the diploma given by this Board would connote high professional attainments and would entitle the holders thereof to practise their profession anywhere throughout British India without further permission. This Board would be only a temporary institution and it was hoped that in connection with this All-India Board it might prove possible to bring together in some form of institute or association auditors possessing high professional qualifications and now practising in India as well as those who might hereafter qualify to practise whether on diplomas issued by this All-India Board or otherwise, so that, as experience was gained and numbers, such institute or association would be able and competent to take over the duty of maintaining the standards of qualification and training in the profession.

The Government of India were of opinion that if the principle of the proposal met with general approval, it would be necessary to work it out in detail, but there were one or two points on which some preliminary remarks were required. The first related to the functions of the proposed All-India Board and these might roughly be defined as follow :—

(1) Subject to the approval of the Government of India to frame and issue rules prescribing the qualifications and covering both the theoretical and practical training of auditors and the grant of diplomas in accountancy ;

(2) To appoint examiners and to arrange for the conduct of examinations in accountancy ;

(3) To recognise institutions in which the arrangements made for instruction in accountancy were satisfactory and the students of which would be allowed to sit for examination ;

(4) To maintain lists of approved firms in which candidates for the final diploma could obtain practical training;

(5) To prescribe the period of such practical training;

(6) To grant an all-India diploma in accountancy;

(7) To institute enquiries into alleged misconduct by holders of All-India diplomas;

(8) To recommend to the Government of India the cancellation of all-India diplomas where the holder had been found guilty of professional misconduct; and

(9) Generally to keep in touch with holders of the all-India diploma and with other members in India of the approved societies in order gradually to build up an association of accountants and auditors in India.

The Committee in addressing the Government of Bombay stated that they approved of the establishment of an Indian Accountancy Board and the maintenance of a Register. They, however, put forward one point of criticism in regard to the Register of Accountants, which precluded a firm from being on the register. The clause relating to this point in itself was unobjectionable but the Committee were strongly of opinion that it was important that a firm, whose membership consisted only of Accountants on the Register, should be capable of election, as a firm, to audit the accounts of companies and that the Registrar should not refuse to register a Balance Sheet signed by a firm under such circumstances.

BILL FURTHER TO AMEND THE PATENTS AND DESIGNS ACT, 1911.

(*See Report*, 1923, *Vol.* I, *page* 104.)

The Government of Bombay in October 1928 asked for the views of the Chamber on the provisions of a draft Bill

to amend the Indian Patents and Designs Act, which was passed in 1911 and came into force in 1912. In the statement of objects and reasons attached to the Bill it was stated that experience had indicated a number of directions in which amendments were required and it was now proposed to revise the Act. The amendments which it was desired to make were drawn from several sources. A few of them were taken from the British Act of 1907 (on which the present Indian Act was based) and were omitted from the Indian Act as they were not considered necessary in the conditions then existing in India. A considerable number were based on the provisions of the British Patents and Designs Act of 1919 which represented a fairly general revision of the 1907 Act in the light of the experience gained from its working. Others were designed to remove defects which experience in India had revealed and a few drafting amendments had been added.

The Committee after circularising members and consulting the Chamber's Solicitors informed Government that they had no views to offer on the provisions of the draft Bill.

REGISTRATION OF TRADE MARKS.

(*See Reports*, 1876/77, *page* 27 ; 1877/78, *page* 33 ; 1878/79, *page* 38 ; 1879/80, *page* 38 ; 1880/81, *page* 18 ; 1883/84, *page* 152 ; 1890, *page* 166 ; 1891, *page* 168 ; 1896, *page* 96 ; 1903, *page* 44 ; 1904, *page* 44 ; 1906, *page* 139 ; 1908, *page* 24 ; 1909, *page* 80 ; 1913, *page* 111 ; 1914, *page* 59 ; 1919, *page* 73 ; 1926, *page* 353.)

In July 1928 the Government of Bombay forwarded to the Chamber a copy of a letter that had been received from the Prothonotary and Registrar, Bombay, drawing Government's attention to the existing state of the law in India as

regards the rights of trade marks, and suggesting that legislation should be introduced corresponding to the Trade Marks Act, 1905, in England. The Government of Bombay requested to be favoured with the views of the Committee on the proposal. It was added that the object of the proposed legislation would be twofold :—(1) It would diminish the difficulty and cost of, or remove altogether the necessity for, proof of title by use and reputation which cast so great a burden upon the owners of trade marks in proceedings to restrain infringement; and (2) It would secure the publication of Marks which had been appropriated as Trade Marks and would define the rights of their proprietors for the information of traders and would limit the classes of marks which were capable of being so appropriated.

The Committee, after carefully considering the proposal in consultation with the Import Sub-Committee, replied stating that in regard to (1) they understood that according to English Law it was not sufficient to rely solely on registration in cases of conflict between the proprietor of a registered mark and the proprietor of an unregistered one. The former must further be prepared to prove his priority of user; for if priority of user was proved by his adversary then, by reason of that priority, the rights of the proprietor of the unregistered mark would prevail over the merely statutory title conferred by registration.

The majority of infringements of marks were committed by persons of no substance and such cases would be tried in a Court of Law whether the mark was registered or unregistered and it was not clear that registration would confer protection against infringement by persons of no substance. The most effectual remedy appeared to the Committee to lie in

speeding up the working of the Courts by disallowing frivolous delays and adjournments which were commonly resorted to by men of straw.

The Prothonotary and Registrar admitted that some remedy did exist at the moment in the Criminal Courts; in the Committee's opinion it was preferable for such cases to be tried in the Criminal Courts since they were more expeditious and consequently less expensive than the Civil Courts. Moreover, the prospect of having to face an action in a Criminal Court was likely to have a greater deterrent effect on wrong-doers.

In regard to the second object of the proposed legislation, *viz.*, the publication of marks, it appeared to the Committee that the upkeep of an establishment for registration would be a large and costly affair.

In conclusion, the Committee stated that on many occasions during the past fifty years the Chamber had examined proposals for the registration of trade marks in India and they were still unable to modify the opinion they had previously expressed that registration was impracticable and undesirable in this country since, while it intended to produce a simpler procedure it would in practice merely add to the tangle of evidence and increase delay. It was, therefore, in their opinion preferable to rely on the existing law embodied in the Indian Merchandise Marks Act which, if efficiently administered by the Courts, had been found sufficient for the protection of proprietary rights of this nature.

The Associated Chambers of Commerce about the same time forwarded to the Chamber a copy of a letter from the Burma Chamber in which the latter suggested that the Government of India might be addressed in regard to the establishment of a Trade Mark Register in India. The Burma Chamber

further suggested that it might be useful to include the subject in the Agenda of the annual meeting of the Associated Chambers.

In reply the Committee stated that although they were unable to modify the opinion they had previously expressed that registration was impracticable and undesirable in this country and felt that the existing position was not altogether unsatisfactory, they held no very strong views and would welcome a discussion on the subject at the next meeting of the Associated Chambers. They suggested that the Burma Chamber might move a resolution if it considered that registration of trade marks was inevitable eventually and that a case could be made out at this stage for introducing legislation to that effect.

Later the Associated Chambers forwarded to the Chambers copies of the replies that had been received from members of the Association. It appeared that opinions differed on the question whether the Association should advocate the adoption of a system of registration of trade marks in India, but that the suggested inclusion of the subject in the list of resolutions to be considered at the annual meeting was supported by several Chambers.

It might be noted that one Chamber while opposing the registration of foreign trade marks suggested that legislation should be introduced to deal with trade marks applied to Indian manufactures only.

The Committee of this Chamber however stated that they definitely opposed this suggestion.

TRANSFER OF PROPERTY ACT.

The Government of Bombay in October 1927 forwarded to the Chamber for opinion a copy of a Bill further to amend

the Transfer of Property Act, 1882. This Bill is of a highly technical nature and was in the first instance referred by the Government of India to a small Commiteee of Experts. After consulting the Chamber's solicitors the Committee, in replying to the Government of Bombay, stated that they supported generally a representation made by the Bengal Chamber to the Bengal Government on the subject and in particular drew attention to clause 54, which clause proposed to effect certain changes with regard to leases of immovable property one of which was intended to make all such leases, except a lease from month to month, or for any term not exceeding one month, compulsorily registrable. Section 107 of the existing Act provided, on the other hand, that a lease must be effected by a registered instrument only when it created a tenancy from year to year for a term exceeding one year, or reserved a yearly rent. The Committee agreed with the opinion expressed by the Bengal Chamber, who thought that the proposed change was likely to cause serious inconvenience where, as often happened in cities like Bombay and Calcutta, persons going out of India on leave let their flats for short tenancies. The Bengal Chamber were of opinion that it would be better for the provision in the existing Act to remain unchanged as leases for such short periods seldom allowed of the delay attendant on the formalities of registration.

PRESIDENCY TOWNS INSOLVENCY ACT.

Proposed amendment of Section 69 (2).

The Government of Bombay in July 1928 forwarded to the Committee a copy of a letter from the Government of India and of its accompaniments regarding a proposal to amend Section 69 (2) of the Presidency Towns Insolvency Act, 1909,

in its application to the Madras Presidency and requested them to favour Government with the views of the Chamber on the proposal as well as on the point whether the proposed legislation should be Central or Provincial.

Section 69 (2) of the Presidency Towns Insolvency Act reads as follows :—

> The first dividend (if any) shall be declared and be distributed within six months after the adjudication, unless the Official Assignee satisfies the Court that there is sufficient reason for postponing the declaration to a later date.

The Government of Madras proposed to extend the period from six months to one year and submitted for the previous sanction of the Governor-General a draft Bill designed to give effect to this decision. The Committee examined the matter in consultation with their legal advisers and submitted their views as under.

In the first place the Committee stated that they did not desire to enter into the legal arguments as to whether the amendment in question could be made by a local Government. They noted that the Advocate-General of Madras was of opinion that it was within the competence of the local legislature, after obtaining the sanction of the Governor-General. In regard to the advisability, however, of such changes being made by local Governments, the Committee stated that they were entirely at one with the Government of India in thinking that, in the interests of uniformity, any such legislation for the amendment of the Act, if decided upon, should be undertaken by the Central Legislature.

In regard to the specific point as to whether the particular amendment was desirable or not, the Committee understood that during the time Mr. B. N. Lang held the office of Official Assignee of Bombay the provisions of Sections 69 (2) were

not complied with inasmuch as it was not the practice of his office to obtain an order from the Insolvency Judge authorizing the withholding of a dividend within the first six months. They further understood that since Mr. Malabari became Official Assignee the practice of the office had changed and that orders were invariably applied for. It appeared, however, that in practice the obtaining of such orders was a matter of routine procedure because in very rare instances only was it possible with the utmost diligence to declare a dividend within six months. The Committee stated that Government would no doubt appreciate that to declare a dividend involved considerable trouble and expense, and that if it was likely to be possible to declare within nine months a reasonable dividend there was little object in declaring an insignificant dividend within six months in order to comply with the provisions of the section. These were isolated cases only and the difficulty was understood to arise from other circumstances.

The first duty of the insolvent was to file his schedule. Till he filed his schedule the Official Assignee did not know what property the insolvent had of which the Official Assignee was to take possession nor did he know what were the debts of the insolvent. Between the 1st of July and 31st of December 1927 there were 900 insolvencies in Bombay. Out of these insolvencies rather under 200 insolvents filed a schedule within six months of the order declaring them insolvent. In under one-quarter of the insolvencies was the Official Assignee, therefore, in possession of the facts which enabled him to realize the insolvent's assets. That duty still remained before a dividend could be declared and the number of insolvencies in which these two stages had been completed to an extent which rendered it possible for the Official Assignee to declare a dividend within six months was, it was understood, very

few. The Committee stated that they understood, therefore, that the taking of the order referred to was in about 90/95 per cent. of the cases a formal matter and that in the remaining 5 or 10 per cent. only did the question arise whether a dividend should be declared or whether the declaration of a dividend should be delayed for a further month or so to enable a more substantial dividend to be declared.

The Committee understood that the late Official Assignee referred in his Administration Report to the difficulties involved in making insolvents file their schedule in time. Under Section 24 of the Act an insolvent was bound to file his schedule within thirty days of the date of the order of adjudication or within thirty days of the date of service of the order according as to whether the order was made on his own petition or on that of a creditor, and in default thereof he might be committed to the civil prison. It appeared, however, that owing to the system which had grown up of late years in Bombay of issuing a *rule nisi*, Section 24 had become a dead letter. The Committee were of the opinion that the procedure in that respect might be tightened up with advantage.

Summing up the above, it appeared that owing to circumstances beyond the control of the Official Assignee it was impossible in about 90 per cent. of the insolvencies to declare a dividend within the time mentioned and that the taking of the prescribed order was a mere formality. It seemed, the Committee stated, that if the prescribed order was extended for another six months the Insolvency Judge would have more leisure to inquire into any delays that might occur as the number of orders would be less. The Committee therefore saw no objection to the amendment and considered that it might be given a trial.

In November 1928 the Burma Chamber submitted to the Associated Chambers the following suggestions in connection with amendment of the Presidency Towns Insolvency Act.

Section 31. It was considered that this section should be amended so as specifically to give the Official Assignee power to move the Court to re-adjudge a debtor insolvent when he had failed to carry out the provisions of a composition approved by the Court.

Section 36. It was suggested that power should be conferred on the Official Assignee to summon without reference to the Court a person supposed to be able to give information respecting an insolvent's dealings and property.

Section 55. It was considered that the date from which the period of two years within which transfer of property should be voidable, should be the date of presentation of the petition in insolvency.

Section 68. It was suggested that the following proviso might be added at the end of section 68 (1); " provided that the Court may by general leave authorise any Official Assignee by name without applying for leave in each particular case, to do all or any of the acts mentioned in clauses (*d*) to (*i*)".

Section 104. It was suggested that the Court dealing with an insolvency case might have the option of trying the insolvent himself or sending him for trial before a competent magistrate, and that provision should also be made that all warrants issued for arrest of an insolvent, charged with the commission of an offence under the Act should be deemed as if they were issued by a Criminal Court for a criminal offence under the Criminal Procedure Code and be capable of execution in the same manner as if they had been issued under the Code by a magistrate.

It was also suggested that the Insolvency Acts should be amended so as to have the adjudication on a mofussil insolvent held in the Presidency town, under the Presidency Towns Insolvency Act, when more than half of the debts were due to creditors in the Presidency Town. It was further suggested that the High Court should be given power to set aside an adjudication in the districts, or stay the proceedings of such adjudication, and re-adjudicate under the Presidency Towns Insolvency Act.

All the above points were discussed at an informal conference held after the annual meeting of the Associated Chambers on the 18th December 1928 and it was decided that the Association should submit them to the Government of India for consideration.

INSOLVENCY LEGISLATION.

(*See Reports* 1914, *page* 49; 1918, *page* 13; 1919, *page* 34; 1927, *Vol. I, page* 70.)

As was noted in the Chamber's Report for 1926, the following resolution on the motion of the Upper India Chamber, was adopted unanimously at the annual meeting of the Associated Chambers of Commerce of India and Ceylon held at Cawnpore in December 1926:—

"That this Association is of opinion that the Provincial Insolvency Act of 1920 does not provide sufficient safeguards to the community against dishonest debtors, and accordingly recommends that opinions be invited by the Government of India with a view to incorporating in an amending Bill such suggestions as may commend themselves to the Government of India as likely to afford further needed protection to creditors."

The Hon'ble Sir Charles Innes, Member for Commerce, who took part in the discussion, stated that the Government of India felt reluctant to ask the local Governments to

undertake a vague enquiry so soon after the investigations of the Civil Justice Committee. Subsequently, however, the Government of India informed the Associated Chambers that they would welcome the assistance of the Association in making the Act a more efficient instrument for the protection of creditors and the relief of honest debtors. They therefore suggested that the points taken by the mover of the resolution should be examined by the Association.

The Associated Chambers consequently asked for the views of the various Chambers on the points referred to and subsequently forwarded to the Chamber copies of the replies that had been received from the members of the Association and stated that, as opinions differed widely on individual points, it would be difficult to express views on them which would be representative of the Association as such. The Association added, however, that the correspondence indicated very clearly that there was room for an enquiry and that the amendment of the existing procedure was evidently considered to be required in the case of Presidency Towns insolvency legislation just as much as in the case of provincial legislation. The Association suggested that prior to sending copies of the correspondence to the Government of India a further resolution might be moved at the annual general meeting of the Association. The Upper India Chamber, at whose instance the matter was brought forward in 1926, accordingly submitted the following resolution, which was adopted unanimously at the annual general meeting of the Association held at Calcutta on the 19th and 20th December 1927 :—

" That this Association considers that the opinions recently elicited from the various Chambers of Commerce in regard to the working of the Provincial Insolvency Act have shown conclusively the need for the

amendment not only of the Provincial Insolvency Act, but also of the Presidency Towns Insolvency Act.

"This Association accordingly recommends to Government that early steps be taken in the direction of amending and unifying the law of insolvency in India, particularly with a view to improving the existing procedure regarding the appointment and control of Official Receivers or Assignees."

In addressing the Committee in October 1927 the Associated Chambers of Commerce of India and Ceylon forwarded an abstract showing the opinions expressed by members of the Association on the twelve points that were raised by Rai Bahadur Vikramjit Singh at the annual general meeting in December 1926. The Committee, after consulting the Chamber's solicitors, in replying to the Association stated that from the abstract which had been prepared it was possible to see on which points the various Chambers agreed and on which points they differed and to what extent. The five Chambers agreed in their disapproval of the proposed amendments to Sections 23, 24 and 25 of the Act, so that it was unnecessary to comment thereon.

In regard to Section 21, this Chamber, acting on the advice of its solicitors, approved the proposed amendment in principle but suggested certain modifications. The Committee observed that the Burma Chamber and the Upper India Chamber approved and the Punjab Chamber and Bengal Chamber disapproved. On a perusal of their previous letter on the subject the Committee found that they were in fact opposed to the amendment of the section in question as they thought it would easily lead to hardships; but they advised that if in the experience of parties conversant with insolvency practice in the mofussil the amendment of the section was advisable they saw no objection to it. If Judges were not inclined to pass reasonable orders the

amendment would be advisable; if they were, the amendment would be unnecessary. In the hope of obtaining unanimity of opinion on this point the Committee preferred to conform to the view expressed by the Punjab and Bengal Chambers rather to that expressed by the other Chambers.

In regard to the suggested amendment to Section 31, the Committee noted that it had met with the approval of only the Punjab Chamber. Even in the case of the Upper India Chamber the proportion had been reduced from 50 per cent. to 25 per cent. Even this reduction would not, in the opinion of the Committee, improve matters and they adhered to the opinion previously expressed. They considered the remarks made by the Bengal Chamber on the proposed amendment to this section were particularly pertinent. The influence of a comparatively small but revengeful creditor might prejudice the entire liquidation of the debtor's estate and the rights of the other creditors in getting the best results from the insolvency proceedings. As the Bengal Chamber pointed out, the insolvent's conduct prior to his insolvency might be a matter for enquiry, as it might be taken into consideration when he applied for his discharge, but it was not a factor which should be taken into consideration when he applied for a protection order.

These amendments exhausted the main points discussed by the mover of the resolution at the meeting of the Associated Chambers of Commerce in 1926. The proposed amendments of the remaining sections contained in the list submitted by the Associated Chambers were, as the Bengal Chamber pointed out, primarily questions of procedure. It appeared that with the exception of the Punjab Chamber the views expressed by the various Chambers were practically unanimous for although the Bengal Chamber did not deal in detail

with these amendments, it appeared in general to be inclined to agree with the suggestions made and to which this Chamber had on the whole given its approval. The Committee had considered the opinion expressed in their previous letter on these amendments and they could see no reason to change the view they then expressed. They noted particularly that the Burma Chamber was at one with every opinion they had expressed except one. The only point of importance on which the opinion expressed by this Chamber differed from that expressed by the Burma Chamber was on the suggestion that the Receiver should carry on the business of the insolvent for two months only. The Burma Chamber approved the suggestion though it considered a limit of three months more reasonable. Speaking without practical experience of the working of the Act, the Committee were still of the opinion that the view that they had expressed was correct. The sanction of the Court was necessary before the Receiver could carry on the business and it seemed to them unreasonable that the Receiver might be bound to throw the business on the market in so short a period as two or three months. The Burma Chamber expressed a fear that if the Receiver were allowed to carry on the business for a longer period the winding up of the estate would be deferred. The Committee hesitated to believe that carrying on the business for six months instead of three would have any very serious effect on the time taken in winding up an estate.

The Committee added that perhaps the above observations would explain what was in the mind of the representative of this Chamber when, speaking on the resolution on this subject which was passed unanimously at the December 1927 meeting of the Associated Chambers of Commerce, he had said that there seemed to be less disagreement on important

points among the Chambers than appeared at first sight. In replying on behalf of the Government of India, the Hon'ble Sir George Rainy said that if it proved possible to focus the subject a bit more and to show that there was a greater measure of agreement amongst the Chambers than appeared at first sight, that would be of great assistance to the Government of India and would materially improve the chances of doing what the Chambers wanted. Any further steps which might seem desirable to the President with a view to bringing the various Chambers more into line on this subject would, the Committee stated, have the warm support of this Chamber.

The Committee took this opportunity to refer to their previous letter of the 28th July 1927 and expressed their renewed support to the suggestion made by the Bengal Chamber that provisions should be introduced in the Indian Insolvency Acts similar to those in the Home Acts imposing on the Official Receiver or Assignee, as the case might be, the definite duty of taking the initiative in case of misconduct on the part of the insolvent.

Later the Chamber was informed by the Associated Chambers that as there was a difference of opinion among the Chambers on points of detail the President felt that it would not be possible to address a letter to Government as presenting the views of the Association on these points and he suggested that copies of the letters received from the Chambers might be sent to Government to illustrate the general feeling in favour of improving the existing position. He therefore submitted for approval a draft letter which he proposed to send to the Government of India and pointed out that in the alternative consideration might be postponed until the occasion of the next annual general meeting of the Association when it might be possible for representatives of

the different Chambers to discuss round the table the points upon which opinion was divided and come to some decision as to the line to be taken with regard to these.

The Committee in approving of the draft letter to the Government of India informed the ssociated Chambers that they were also in favour of carrying out the alternative suggested by the President and discussing the points of difference between the Chambers at the time of the next annual general meeting of the Association in Calcutta.

In the meantime the Committee, with a view to facilitating agreement on certain of these points, attempted a further analysis of the views expressed by the various Chambers and submitted the result to the Associated Chambers.

An informal conference was held after the annual meeting of the Associated Chambers on the 18th December 1928 when it was unanimously agreed that the Association should address the Government of India recommending the amendment of sections 20, 54(*a*), 56, 57, 67(*a*), 68 and 69.—(*See Volume* II.)

LETTERS PATENT OF BOMBAY HIGH COURT, CLAUSE 12.

In October 1928 the Indian Merchants' Chamber addressed the Government of India recommending the amendment of Clause 12 of the Letters Patent granted to the Bombay High Court.

The Committee of this Chamber gave the subject-matter of the letter their careful consideration and in addressing Government on the question offered the following remarks.

The proposed amendment arose out of the construction which had been placed by the various High Courts in India

on the words "in the case of suits for land" appearing in Clause 12 of the Charters of the Calcutta, Bombay and Madras High Courts. Clause 12 defined the original jurisdiction of those High Courts as to suits and prescribed that the High Courts should be empowered to determine suits of every description if, *inter alia*, in the case of suits for land or other immoveable property, such land or property should be situated within the local limits of the ordinary original jurisdiction of the High Court entertaining the suit. In 1888 Sir Charles Sargent, the then Chief Justice of Bombay, in the case of Holkar vs. Dadabhoy decided that a suit for land meant suits for the recovery of possession of land and not suits relating to land and that a suit on a mortgage was not a suit for land, but was in fact an action *in personam* and not an action *in rem*. Consequently the Bombay High Court, until the year 1926 when the case of the Indian Spinning and Weaving Company, Ltd. vs. Climax Syndicate, was decided, had always held that that Court had jurisdiction to entertain a suit on a mortgage, notwithstanding that the land forming the subject of the mortgage was situated outside the local limits of the ordinary original jurisdiction of the High Court. In the case of the Indian Spinning and Weaving Co. vs. Climax Syndicate, Sir Norman McLeod, the then Chief Justice, reversed the decision in Holkar vs. Dadabhoy, with the result that, if that decision had been allowed to stand, it would have been impossible in future for any Bank or other member of the mercantile community who had lent money on mortgage of land outside Bombay to file a suit in the Bombay High Court upon this mortgage, but would have been obliged to file a suit in the Court within the local limits of the jurisdiction of which the land, the subject of the mortgage, was situated. A full bench of the High Court in the case of Hatimbhoy Goolam Hussein vs. F. E. Dinshaw

reversed the decision of McLeod, C. J., in the case of the Climax Syndicate, with the result that the Law in Bombay on this subject was again restored to what it was under the decision of Sir Charles Sargent in 1888.

The Calcutta and Madras High Courts, however, always differed from the Bombay High Court on the construction of this part of Clause 12 of the Letters Patent and a suit could not be filed in the Calcutta and Madras High Courts on a mortgage made in Calcutta or Madras unless the land to which the mortgage related was situated within the local limits of the ordinary original jurisdiction of the particular High Court.

The Committee pointed out that it might be suggested while the Law remained as it was at the moment in Bombay there was no point in making a representation to Government to amend Clause 12 of the Letters Patent; but the answer to such suggestion was, that up to the present no case on the point in difference had been taken to the Privy Council, and if such a case were taken to the Privy Council it was possible that the Privy Council might differ from the Judges of the Bombay High Court and adjudicate in favour of the law as laid down by the Calcutta and Madras High Courts, in which case parties who lent on mortgage of land outside Bombay at any time before the date of such a decision by the Privy Council, might find themselves very awkwardly placed should it become necessary to enforce their security after such decision, as it would necessitate filing a suit to enforce the mortgage in the Court, within the limits of whose jurisdiction the land in question was situated, competent to entertain the suit. In this connection the Committee referred to the following remarks made by Sir Amberson Marten, Chief Justice, in the case of Hatimbhoy vs. Dinshaw regarding the necessity for amending

the letters Patent to set at rest the controversy on the true construction of Clause 12 :—

"In conclusion, I would suggest the advisability of the Letters Patent being amended in such a way as to put at rest the controversies on the true construction of Clause 12. This is of course a matter for others to decide, but the difficulties of Clause 12 are not confined to Mortgage Suits, and in my judgment it is not right that important commercial communities like those in or dealing with Bombay should be left in doubt as to their ordinary legal remedies in case of need, nor should titles to land be left to depend on the true construction of ill-drawn documents such as Clause 12 of the Letters Patent."

In conclusion, the Committee stated that as the matter was one vitally affecting the interests of the mercantile community in Bombay, and particularly the Banks, they desired very strongly to support the representation of the Indian Merchants' Chamber for the amendment of the Letters Patent in the manner indicated.

As the question also affected the Letters Patent of the Calcutta and Madras High Courts the Committee forwarded copies of the correspondence to the Associated Chambers of Commerce of India and Ceylon with a view to obtaining the support of the Association.

THE INDIAN HIGH COURTS BILL.

In June 1928 a Bill was introduced and passed in the House of Lords, which had for its object the equalising of the position under the Government of India Act of barristers, advocates and pleaders as respects qualification for appointment as judges of High Courts and as respects the proportion of such judges required to possess special qualifications and to render any person qualified under the said Act to be appointed a judge of a High Court eligible for appointment as Chief Justice of such a Court.

In an explanatory memorandum presented by the Secretary of State for India to Parliament it was mentioned that since the consolidation of the statutes relating to India by the

Government of India Act, 1915, it had been customary and necessary to make all subsequent amendments in the law relating to the Government of India by means of textual amendments of the Consolidated Act In consequence the provisions of amending Bills could rarely by themselves be made intelligible.

Sub-sections (3) and (4) of section 101 of the Government of India Act read as follows :—

"(3) A judge of a high court must be—

(*a*) a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland, of not less than five years' standing; or

(*b*) a member of the Indian Civil Service of not less than ten years' standing, and having for at least three years served as, or exercised the powers of, a district judge; or

(*c*) a person having held judicial office, not inferior to that of a subordinate judge or a judge of a small cause court, for a period of not less than five years; or

(*d*) a person who has been a pleader of one of the high courts referred to in this Act, or of any court which is a high court within the meaning of clause (24) of section three of the Act of the Indian Legislature known as the General Clauses Act, 1897, for an aggregate period of not less than ten years.

(4) Provided that not less than one-third of the judges of a high court, including the chief justice but excluding additional judges, must be such barristers or advocates as aforesaid, and that not less than one-third must be members of the Indian Civil Service.

It had been held that the effect of the words in sub-section (4), "including the chief justice," is to debar any person who had not the qualifications of a barrister from eligibility for the post of chief justice. Many of the ablest members of the Indian courts had not this qualification, and it had long been

felt that there was no justification for any provision which prevented selection for the office of chief justice of any person who was best fitted to hold it. The effect of omitting the words "including the chief justice but" would, therefore, be to remove this restriction, and to enable any person qualified to be a puisne judge to be appointed chief justice.

The existing provision in the same sub-section requiring at least one-third of the judges of a high court to be barristers had often tended to result in the necessity for selecting a barrister for a vacancy in preference to a vakil whose qualification might be markedly superior. The addition of the words "or pleaders" after "advocates" was intended to remove this inconvenience.

Incidentally it was proposed, by the amendment to be made by paragraph (*a*) of clause 1 of the Bill, to place barristers on the same footing as pleaders in respect of the standing in their profession which they must have attained to be eligible for appointment to the bench of an Indian High Court.

The proposal that the office of Chief Justice should be open to a member of the Indian Civil Service was very strongly objected to and a public meeting of the citizens of Bombay was held on the 16th July 1928 in the Sir Cowasji Jehangir Hall, with Sir Joseph Kay in the Chair. The following resolutions were unanimously adopted :—

"That this meeting of the citizens of Bombay begs to draw the attention of the Government of India and the Secretary of State to the fact that the Indian High Courts Bill now before Parliament introduces a far-reaching change in the wholesome tradition and law in force for over a century, by making Civilian Judges eligible for the Office of the Chief Justice of the High Courts. This meeting is strongly of opinion that a change of this character in the present law should not be carried through without giving ample time to public opinion in India to express itself.

"That this meeting further thinks that in view of the impending changes in the Indian Constitution, piecemeal legislation of this character should not be undertaken.

"That the Chairman be authorised to send copies of the resolution just passed to His Excellency the Viceroy, the Secretary of State for India, and such representative men in India and England as he might think proper."

CIVIL JURISDICTION OF THE BOMBAY HIGH COURT.

The Government of Bombay in February 1928, forwarded to the Committee for favour of their views a copy of a draft Bill to declare and prescribe the limits of the ordinary civil jurisdiction of the High Court of Judicature at Bombay.

In the statement of objects and reasons attached to the Bill it was stated that no definition of these limits by boundaries had ever been issued, and the only known authoritative statement about them showed that they were the same as the limits of the local jurisdiction of the Supreme Court at Bombay, which the Charter of that Court merely referred to as covering "the Settlement of Bombay and the Town and Island of Bombay."

The limits in question not only affected the High Court jurisdiction but also the limits of the "City of Bombay" and the "Presidency Town" of Bombay, as defined in Section 3 (10) of the Bombay General Clauses Act, 1904, and Section 3 (41) of the General Clauses Act, 1897. Thus the jurisdiction of the Presidency Magistrate, the Commissioner of Police, the Collector of Bombay and the Municipal Corporation of the City of Bombay was also affected.

A question had recently arisen as to the validity of certain notifications of the Local Government under the Bombay Land Revenue Code, 1879, and the Code of Criminal

Procedure, 1898, regarding oyster beds in the Mahim Creek, so far as the jurisdiction of the High Court was concerned : and the High Court recommended that steps should be taken to fix the limits of its ordinary original civil jurisdiction in the manner contemplated by clause 11 of the Letters Patent.

Government having accepted the recommendation, a joint investigation of the limits that should be prescribed was held by the Honourable Mr. Justice Fawcett, the Collector of Bombay, the Collector of the Bombay Suburban District, and the Prothonotary of the High Court. Their proposals, which had been approved by Government and the High Court, were embodied in the Schedule annexed to the Bill.

These mainly followed the natural limits of the Town and Island of Bombay, with the addition of some of the adjacent sea. The Charter of the Supreme Court required it to fix certain limits, beyond which the Sheriff of Bombay should not be compelled or compellable to go in person, or by his officers or deputies, for the execution of any process of the Court. These limits had been defined as covering "the Island of Bombay, Cross *alias* Gibbet and Butcher's Islands and the coast and harbours thereof" (*cf.* Rule 367 of the existing rules of the High Court on its original side). Moreover, Section 7 of Bombay Regulation III of 1799 referred to Cross and Butcher's Islands as dependencies of the Island of Bombay : and both had accordingly been dealt with as within the jurisdiction of the Supreme Court, and its successor the High Court. Thus Perry's Oriental Cases at page 577 cited a ruling of the full Supreme Court that the Harbour was within the common law jurisdiction of the Court. It was therefore proposed to put a substantial portion of the Port of Bombay, including Cross and Butcher Island, within the defined limits. It was desirable that the High Court should

have ordinary original jurisdiction in this portion of the Harbour, apart from its special Admiralty jurisdiction.

The object of the proposed legislation was to "declare and prescribe" the limits in question, which had never been definitely fixed with reference to ascertained boundaries. Since this might possibly result in curtailing the limits, as they existed in the time of the Supreme Court, it was also proposed that a Validatory Act should be passed by the Indian Legislature on the lines of Act XIV of 1904 and XXV of 1925.

In view of clause 22 of the Letters Patent of 1865, under which the limits of the original criminal jurisdiction of the High Court were the same as those of the original civil jurisdiction, it had not been considered necessary to refer to the former in the Bill.

The limits within which the ordinary original civil jurisdiction of the High Court should be exercised were laid down in the Schedule to the draft Bill and were as follows:—

North.—From the centre of the bridge carrying the Tansa Pipe Line in a straight line to the boundary stone between the Municipal areas of Bombay and Kurla on the east side of the Duncan Causeway bridge; thence across the road to the boundary stone between the said Municipal areas on the west side of the Causeway; thence in a straight line to the Municipal boundary stone on the west side of the Bombay Agra road; thence to a point at a distance of 470 feet due north from the north-east corner of the wall of the Rewah Fort, being the low-water point at neap tide in the Mahim Creek; thence in a straight line to the centre point of the B. B. & C. I. Railway Bridge in the Mahim Creek, thence in a straight line to the boundary stone between the Municipal areas of Bombay and Bandra on the east side of the Lady

Jamshedjee Causeway Bridge; thence across the road to the boundary stone between the said Municipal areas on the west side of the said causeway; thence in a straight line in a South-Westerly direction to a point, 1,000 feet from the low-water mark at the northernmost point of Worlee at Latitude 19°1'48", Longitude 72°48'56".

West.—From this point running southward at a distance of 1,000 feet from the parallel to the low-water line of the Western shore, to a point North-West of Malabar Point, at Latitude 18°56'44", Longitude 72°47'21", thence in a South-Westerly direction in a straight line to meet the projection of a line adjoining the North Pap and Thal Knob Beacons at Latitude 18°52'35", Longitude 72°45'15".

South.—From this point along the projection of the line adjoining the aforesaid beacons in a South-Easterly direction to the point of intersection with the projection of a line joining Butcher Island Tree with Trombay Ruin at Latitude 18°49'27", Longitude 72°50'30".

East.—From this last mentioned point in a North-Easterly direction along the line of "Butcher Island Tree with Trombay Ruin" to a point at the intersection of this line with the line joining "Cross Island with Butcher Beacon" thence parallel to and at a distance of 1,000 feet from low-water mark along the South and Eastern sides of Butcher Island to a point North-East of Butcher Island at Latitude 18°58'0", Longitude 70°54'36"; thence due West to a point North-West of Butcher Big Reef situated at Latitude 18°58'0", Longitude 72°52'36"; thence due North to a point South of the North Port limit, equidistant between Kharap Creek Pillar and Mahul Village Pillar, situated at Latitude 19°0'18", Longitude 72°52'48": thence North-Eastward to the centre of the mouth of the Mahul Creek;

thence in a Northerly direction along the middle of the Mahul Creek to the centre of the bridge carrying the Tansa Pipe Line.

Note.—The expression "low-water mark" in the above limits means the extreme low-water mark of spring tides.

The Committee, after consulting the Port Trust and the Chamber's solicitors, replied stating that they were of opinion that it was desirable to fix the limits of the Original Jurisdiction of the Bombay High Court which were undoubtedly not clearly defined at the moment, inasmuch as legislation which removed doubt on any subject matter was normally advantageous. Regarding the actual boundaries proposed, the Committee submitted certain observations which might assist Government in coming to a decision.

The Committee drew the attention of Government to paragraph 3 of Mr. Justice Fawcett's minute of 6th April 1927, in which he pointed out that while the Governor of Bombay in Council could extend the limit of the Town of Bombay under Section 62 of the Government of India Act, he had no power to curtail them. In paragraph 4 of his minute he stated that the proposed Northern limits might result in slightly curtailing the limits as they originally existed and he proposed to get over the difficulty by means of a short Validatory Act to be introduced in the Indian Legislature. In order to meet the somewhat unlikely contingency of the main Act passing the Bombay Legislature but the Validatory Act not passing the Indian Legislature it was suggested that it might be as well slightly to extend the limits on the North so as to remove all possible doubt that the limits were not being curtailed.

But it was to the boundary on the Eastern or harbour side that the Committee devoted most attention inasmuch as

it appeared to them desirable to make sure that the proposed boundary line included all that portion of the harbour where ships usually anchored whether they laid up or loaded and discharged. The Committee were aware that the proposed Act would not in any way affect the Admiralty jurisdiction of the Bombay High Court but the extent of the jurisdiction on the Original side in the harbour appeared to them of some importance and they thought it was essential that any claims that were likely to arise against ocean-going vessels should be capable of being adjudicated upon in the High Court.

Though the Committee had no desire to question Mr. Justice Fawcett's statement that the three-mile limits did not apply to the Eastern side of the Island as the main land lay opposite and not the open sea, it appeared to them that in view of the decision in the case of the Fargenes (43 T L R 746) the statement might be open to criticism as a general proposition. In that case a collision occurred in the Bristol Channel a little to the eastward of a line drawn from Bull Point in Devon to Port Eynon Head in Glamorgan, the Channel at the place in question being 20 miles wide. It was held by the Court of Appeal, reversing the decision of Mr. Justice Hill, that the collision occurred outside British territorial waters and that the Court had not jurisdiction to try the case. The Court found that although the coast of England extended on both sides beyond the place where the collision occurred the three-mile limit applied.

The Committee stated that they had had the advantage of informal consultation with officials of the Port Trust and they were inclined to attach considerable weight to the view which was understood to be held in those quarters that, as regards the harbour and its approaches, the limits of the ordinary

Civil Jurisdiction of the Bombay High Court should be fixed to coincide with the Port limits. There seemed to be a good practical case made out for following the Port limits southwards from Malabar Point and right round the eastern and northern shores of the harbour until they rejoined Mr. Justice Fawcett's proposed line in the neighbourhood of Mahul. For purposes of delimitation Mr. Justice Fawcett availed himself of two well-known mariners' lines, *viz.*,

(*a*) The Thal Knob in line with the North Pap Tower. These are not visible at night or in rain or fog.

(*b*) Butcher Island Tree in line with Trombay Ruin.

The tree is not now sufficiently conspicuous to be of much use and neither objects are visible at night nor by day in fog or rain. On the other hand, Port limits follow such clearly visible objects as Malabar Point, Floating Light Vessel and Kundari Island.

It had been suggested to the Committee that it would be more convenient to fix limits with reference to a high water-mark (which could, if necessary, be marked by boundary stones) rather than with reference to a low water-mark. This was a point which would require careful consideration.

Police and magisterial jurisdiction had in fact been exercised over the whole of the Port limits for many years and so far as the Committee were aware, this had caused no inconvenience in working either to the High Court, magistracy or police. If the Committee's suggestions were adopted the existing practice would merely be justified and confirmed. The limits proposed by Mr. Justice Fawcett were not sufficiently wide to ensure that cases of obstruction, rash navigation, damage to navigational marks and summons cases would be taken before a Bombay tribunal when they

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occurred in Bombay harbour; it would be highly inconvenient and troublesome if such cases had to come before the nearest 2nd Class Magistrate at Alibag and would in effect mean that Port Rules outside the jurisdiction of the Bombay High Court would become a dead letter.

In his minute referred to above, Mr. Justice Fawcett observed that the limits laid down for the Port of Bombay were too extensive for adoption and that it was therefore necessary to fall back on some other method of delimiting a sufficient part of the harbour. But the objection raised to Port limits did not appear very strong to the Committee, or at least not strong enough to outweigh the advantages of taking the clearly defined and well recognized limits already in existence which covered the whole harbour and the approaches thereto. In any event, the Committee trusted that before coming to a decision in this matter due weight would be attached by Government to any representation submitted by the Port Trust since that was the body most closely concerned from a practical point of view.

PUBLIC SAFETY (REMOVAL FROM INDIA) BILL.

A Bill to provide for the removal from British India in certain cases of persons not being Indian British subjects or subjects of States in India came before the Legislative Assembly on September 10th.

In the statement of objects and reasons attached to the Bill it was stated that evidence had accumulated recently of the subversive intentions and activities of the Communist International generally, and in particular of the efforts it was directing against India. The general policy of the Communist movement was to rouse a spirit of discontent and lawlessness in the masses, whether industrial or agricultural, with

the ultimate object of destroying by violence both the Government established by law and the present economic organization of society and substituting what they described as the dictatorship of the proletariat. For the promotion of this movement, in India as in other countries, the Communists depended largely on the work of propagandists who were despatched to the country for the purpose of forming organizations intended to promote and spread communistic ideas and doctrines, and of creating general unrest among the masses. It was not reasonable that these agents of Communism, if they happened to obtain entrance into India, should be allowed to stay in India, with the object of undermining the whole structure of the life of the community. The Bill, therefore, was designed to provide a power of removing such persons provided that they were not Indian British subjects or subjects of a State in India. Clause 2 had been drawn up so as to define, as strictly as possible, the class of persons against whom these powers could be exercised.

The Committee after carefully examining the Bill informed the Chamber's representatives in the Central Legislature that they were of the opinion that the provisions of the Bill were necessary and should be supported.

The Bill was referred by the Legislative Assembly to a Select Committee. But when the report of the Select Committee was submitted to the Assembly on the 24th September 1928, there was an equal number of votes recorded for and against the motion to take the Report into consideration. The President gave his casting vote against the motion.

Mill Strikes in Bombay.

On the 17th December 1928 a deputation from the Bombay Millowners' Association waited on His Excellency the Governor

for the purpose of drawing his attention to the very serious state of affairs which existed in the mill area in Bombay indicating an atmosphere of terrorism and disrespect for law and order.

The Chamber joined with the Indian Merchants' Chamber in sending a deputation to His Excellency for the purpose also of drawing attention to the seriousness of the situation and urging that remedial steps should be taken to preserve law and order. The Vice-President, Mr. H. H. Sawyer, and Mr. E. C. Reid were nominated as delegates and the deputation waited on His Excellency at Government House, Malabar Hill, on Friday, 21st December 1928.

The full texts of the address presented by the deputation, His Excellency's reply and certain correspondence that subsequently passed between the Indian Merchants' Chamber and this Chamber will be found in VOLUME II.

TRADE DISPUTES BILL.

(*See Reports* 1921, *Vol. I, page* 67; 1924, *Vol. I, page* 97; 1925, *Vol. I, page* 101; 1926, *Vol. I, page* 65.)

The Chamber and the Indian Merchants' Chamber in July 1928 jointly addressed the Government of India recommending that, in view of the industrial unrest throughout India, it should immediately arrange to publish the proposed Industrial Disputes Bill for public consideration and proceed with its enactments in the ensuing session if its provisions were acceptable.

In the statement of objects and reasons attached to the Bill it was stated that the out-break of industrial unrest on a large scale was a feature of the period succeeding the close of the war and led the Government of India to explore the possibility of providing some machinery for the settlement of industrial disputes. The inquiries made with this purpose

in 1920 led to the conclusion that in the conditions then existing, legislation for this purpose was not likely to be effective.

The succeeding years saw a distinct change in the position by reason of the growth of organizations of industrial workers and of the increasing influence exercised by public opinion on the course of disputes, and in 1924 the Government of India prepared a draft Bill "for enabling the investigation and settlement of trade disputes," and circulated it in order to ascertain the views of those directly interested and of the public generally on the subject. As a result of the inquiries made in 1924-25 and experience which had become available since that period, the Government of India were satisfied, that legislation for the prevention and settlement of trade disputes was likely to prove of considerable value and the present Bill had been prepared for this purpose.

The main part of the Bill fell into three parts. Clauses 3 to 14 related to the establishment of tribunals for the investigation and settlement of trade disputes. This part of the Bill was based generally on the British Industrial Courts Act of 1919, and its detailed provisions were adopted for the most part from clauses in that Act. The main difference was that, whereas the British Act set up a Standing Industrial Court, the Conciliation Boards which the Bill proposed to establish were intended to be appointed *ad hoc* like the Courts of Inquiry, in order to deal with particular disputes. The object of Courts of Inquiry which would ordinarily be composed of persons having no direct interest in the dispute would be to investigate and report on such questions connected with the dispute as might be referred to them. The object of Boards of Conciliation, which would ordinarily include representatives of the parties to a dispute,

would be to secure a settlement of the dispute. Both Courts of Inquiry and Boards of Conciliation would be able to enforce attendance of witnesses and the production of documents, and their reports were to be published. Neither party would be under any obligation to accept the findings of the Court or the advice of the Board; and in cases where the dispute was not brought to an end during the deliberations of the tribunal that had been appointed, reliance was placed on the force of public opinion which would be enabled by the publication of the report of the tribunal to arrive at just conclusions on the merits of the dispute.

The second part of the Bill consisted of clause 15 which related to public utility services. "Public utility services" was defined in clause 2 (*f*), and it would be observed that, in accordance with this definition, clause 15 was only applicable to such railway services as had been notified by the Governor-General in Council. The clause made it a penal offence for workers employed on monthly wages in public utility services to strike without previous notice, and also provided heavier penalties for persons abetting such an offence. The clause was based on the principle that persons whose work was vital to the welfare of the community generally should not be entitled to enter into a strike before sufficient time had been given to examine the merits of their grievances and to explore the possibilities of arriving at a peaceful settlement. Provisions of a somewhat similar type already existed in the Indian Post Office Act and in a number of Municipal Acts in India, and the principle was one which was widely accepted in other countries.

Clauses 16 to 20 contained certain special provisions relating to illegal strikes and lock-outs. These clauses followed closely the provisions of sections 1, 2 and 7 of the British

Trade Disputes and Trade Unions Act, 1927. They were applicable only in the case of strikes and lock-outs which satisfy both of two conditions; in the first place the strike or lock-out must have other objects than the mere furtherance of a trade dispute within the industry to which the strikers or employers belong, and, in the second place, the strike or lock-out must be designed to coerce Government either directly or by inflicting hardship on the community. If these conditions were satisfied, the strike or lock-out became illegal. Persons furthering the strike or lockout were liable to punishment and were deprived of the protection granted to them by the Indian Trade Unions Act, while persons refusing to take part in it were protected from trade union disabilities to which they might otherwise be subjected.

The Bill was introduced in the Legislative Assembly on the 21st September 1928, and on the motion of Mr. McWatters it was resolved that the Bill should be circulated.

A copy of the Bill was later submitted to the Chamber for opinion by the Government of Bombay.

The Committee after carefully considering the Bill addressed the Government of Bombay stating that Section 3 of the Bill which provided for the reference of disputes to Courts of Inquiry and Boards of Conciliation contained the kernel of the Bill. The Committee recognised that the acceptance of this section involved to some extent a new departure by the Chamber which in the past had opposed Government intervention in industrial disputes except on the motion of both parties concerned. Times were, however, changing and opinion was veering round to the view that the Government had a certain responsibility in these matters. In England it had been found necessary to introduce legislation after the failure of the general strike in 1926 and the Trades

Disputes and Trades Unions Act, 1927, had been passed to prevent a repetition of any similar attempt. The Indian Trades Disputes Bill was framed somewhat on the lines of the English Act, and after their experiences in India of labour unrest during the current year and the causes thereof, the Committee were of opinion that legislation of this description was necessary. They were therefore prepared to accord their approval to the Bill subject to the following reservations :—

Section 2 (*c*).—The Bill was undoubtedly intended to provide for the investigation and settlement of all trade disputes whether between private employers and their employees or Government Departments and their employees. The interpretation of the term " employer " in this section was ambiguous and in the opinion of the Committee, needed amplification so as to make it clear that the term included private employer.

Section 2 (*f*) (*i*).—The Trades Disputes Investigations Bill of 1924 which was not proceeded with included tramways and inland steamer services with railways as public utility services. The railways were the only means of transport mentioned in the present Bill and the Committee considered that tramways and inland steamer services should also be included. They further considered that notification by the Governor-General in Council was unnecessary in the case of these services and that the sub-section should therefore be amended by the omission of the words " which the Governor General in Council may, by notification in the *Gazette of India*, declare to be a public utility service for the purposes of this Act." The sub-section would then read as under :—

Section 2 (*f*) (*i*).—" Any railway, tramway or inland steamer service ; or "

Section 2 (*f*) (*iii*).—The Committee suggested that this clause might be altered to read:—"Any industry, business or undertaking which supplies light, water or power to the public; or"

Section 2 (*f*) (*iv*).—Three months' notice appeared too long a period unless it was intended to notify all likely industries immediately the Bill became law.

Section 4, *sub-section* (1).—It was suggested that the word "independent" should be inserted between "one" and "person" so as to conform with sub-section (1) of Section 6.

Section 9, *sub-section* (2) (*b*).—The Committee recommended that the following proviso be added—"Provided such documents and material objects are directly relevant to the dispute in question."

Section 15, *sub-section* (1).—It had been pointed out to the Committee that many railwaymen were paid monthly but on the basis of a daily wage. It was understood that the point had been submitted to the Railway Board who would no doubt give their views as to how such men would be affected by this section and whether it required amendment.

The Committee observed that the Bill contained no reference to picketing or intimidation. In December 1924 the Associated Chambers of Commerce of India and Ceylon passed a resolution on Trade Unionism recommending that picketing should be declared illegal. Section 3 of the English Trade Disputes and Trades Unions Act, 1927, contained express provisions against intimidation and although it was recognized that the difficulties in the way of enforcing such provisions were particularly great in this country the Committee would have liked to see a section on the lines of Section 3 of the English Act inserted in the Bill under

reference, since it was probable that the mere existence of such a provision would act as a deterrent. The Committee however did not press this point in view of the remarks made by the Hon'ble Mr. A. C. McWatters in the Legislative Assembly on the 21st September 1928, but they considered that the existing law should be enforced whenever possible.

The remarks of Mr. McWatters referred to above were as follows :—

In view of the character of my motion, I do not propose to say any more on the subject to-day except in reference to one point. We have not included in the Bill any provision regarding 'picketing, and we have done so deliberately. Picketing provisions occur in the English law of 1927, and as the House probably knows the law in England regarding picketing has had a very chequered history. The pendulum at one time swung in one direction and then in another. It swung in favour of labour in 1906 and it swung back again the other way in 1927, and speaking as a layman I find the English Law extremely difficult to understand. Now in India the position is perfectly simple. Picketing as such is not illegal; picketing which amounts to intimidation as defined in the Penal Code is illegal. I maintain that our law is much simpler and ought to be as effective as the law in England.

WORKMEN'S COMPENSATION ACT, 1923.

(*See Reports* 1922, *Vol. I, page* 102; 1923, *Vol. I, page* 67; 1924, *Vol. I, page* 127; 1925, *Vol. I, page* 106; 1926, *Vol. I, page* 253.)

The Government of Bombay in October 1928 forwarded for the views of the Chamber a copy of a Bill further to amend the Workmen's Compensation Act, 1923. In the statement of objects and reasons attached to the Bill it was mentioned that the Workmen's Compensation Act, 1923, came into force on the 1st July 1924. Since then a number of amendments

had suggested themselves or had been proposed by Commissioners for Workmen's Compensation and Local Governments. Some of the latter proposals involved the modification of the principles underlying the Act or of its more important features. So far as these were concerned, the Government of India considered it advisable to consult Local Governments and the public generally before forming conclusions. For the present it was proposed to limit the revision of the Act to the amendment of those sections or parts of sections which were admittedly defective and to the introduction of changes which were likely to raise no important controversial points and which would be generally recognised as improvements. The proposed amendments are explained in the Notes on Clauses below.

Notes on Clauses.

Clause 2.—The definition of workmen, in existing section 2 (1) (*n*) of the Act includes persons who were employed by a Railway administration in connection with the service of a railway but excluded persons employed on similar work by a person fulfilling a contract with a Railway administration. It was never intended that contractors' employees should be outside the scope of the Act on Railways; they came within the Act in all the other classes of employment to which the law extended. The amendment sought to remove an obvious defect in the law.

Clause 3.—Compensation to workmen employed in the construction, repair or demolition of a building or bridge was originally restricted on grounds of expediency to cases of death and permanent total disablement as it was feared that any general application of the Act to the building trades might lead to administrative difficulties. Experience of the working of the Act had shown that no such result need be anticipated, especially in view of the instructions imposed by clause (*vi*) of Schedule II of the Act. The amendment sought to remove the discrimination contained in the existing proviso (*c*) to sub-section (1) of section 3 of the Act against such workmen.

Clause 4.—(1) Cases had been reported in which the application of the existing section 5 (b) gave results which were wide of the true average wages in the case of workmen whose period of service immediately preceding the accident was less than a month. The amendment sought to remove this anomaly.

(2) The existing section 5 prescribed the manner in which the monthly wages of a workman should be calculated for the purpose of section 4. The amendment was designed to extend the same method to the calculation of wages for the purposes of clause (*n*) of sub-section (1) of section 2 and of sub-section (3) of that section.

Clause 5.—The wording of sub-section (1) of section 8 was liable to misrepresentation. The amendment sought to clarify the real intention which was that all payments to dependants of the deceased workman must be made through the Commissioner and not directly to the dependants. The opportunity had been taken to provide that any lump sum payable as compensation to a minor should also be paid similarly through the Commissioner. The revised section further provided for:—

(*a*) the protection of lump sums payable to a woman or to a person (other than a minor) under any legal disability,

(*b*) the prevention of deposits of trivial amounts, and

(*c*) the investment of sums payable as compensation to women. It was also proposed to remove the apparent inconsistency between the existing sub-section (5) and the existing sub-section (2) and between sub-section (1) which might be read as requiring the Commissioner to pay the full sum to a dependant, and sub-section (4) which enabled him to deduct funeral expenses.

Clause 6.—The amendment was designed to vest Commissioners with the same powers in respect of the prosecution of persons for perjury as were possessed by Civil Courts generally.

Clause 7.—The existing sub-section (1) of section 8 provided *inter alia* for the registration of agreements which settled the compensation payable to persons under legal disability. The provision was not necessary in the case of persons who were over 15 years of age and suffered from no other legal disability; the Act treated such persons

as adults for purposes of compensation. The amendment also provided for the repeal of proviso (*b*) which had in practice remained a dead letter.

Clause 8.—(1) The application of the Workmen's Compensation Act to dock labourers, etc., was governed partly by existing clause (*v*) of Schedule II of the Act and partly by a Notification issued by the Governor-General in Council under section 2 (3) of the Act. The two provisions were not entirely consistent, as the former applied only to places where steam, water or other mechanical power or electrical power was used, whereas the latter imposed no such restriction. The revised clause consolidated the provisions of the existing clause (*v*) and of the notification and eliminated the condition relating to the use of power. The revised clause would include all persons employed for the purpose of loading, unloading, fuelling, constructing, repairing, demolishing, cleaning or painting a ship irrespective of the place where the ship might be.

(2) The amendment to clause (*vii*) of the Schedule was designed to include in the scope of the Act, persons employed in setting up, repairing, maintaining or taking down a post or standard supporting an overhead electric cable. Persons employed in setting up, etc., posts supporting telegraph and telephone lines were already included in the existing clause (*vii*), and the omission of the former class of persons was unintentional.

(3) Certain classes of workmen who had been brought within the scope of the Act by notification issued under sub-section (3) of section 2 of the Workmen's Compensation Act had also been included in the Schedule.

After examining the Bill the Committee informed Government that they had no views to put forward in connection therewith.

INDIAN PENAL CODE—SECTION 120B.

PROPOSED PROTECTION OF MEMBERS OF UNREGISTERED TRADE UNIONS FROM CRIMINAL LIABILITY.

The Government of Bombay and the Associated Chambers of Commerce of India and Ceylon in May 1928 forwarded to

the Chamber a copy of a Bill by Mr. N. M. Joshi, further to amend the Indian Penal Code and requested to be favoured with the views of the Committee on the provisions of the Bill.

In the statement of objects and reasons attached to the Bill it was mentioned that Trade Unions were organized all the world over as a legitimate method of protecting and furthering the cause of labour. The Trade Unions Act of 1926 was merely an instance of the recognition of this principle in India though only to a limited extent. The said Act, however, protected only such of the Trade Unions, their members and office-bearers as were "registered" under the said Act. It afforded no protection to Trade Unions which were not registered. The Bill therefore proposed to amend the existing criminal law and to bring it into line with the English law and with the Indian criminal law as it stood before 1913.

This object was sought to be achieved by modifying the definition of the term "illegal" by adding a proviso to it at the end of section 43 of the Indian Penal Code as given in clause 2 of the Bill.

After consulting the Chamber's solicitors, the Committee, in submitting their views to the Government of Bombay, observed that Mr. Joshi's Bill sought to give immunity to any two or more persons claiming to be interested in a trade dispute, who had no connection with the registered Trade Unions. It did not matter who the persons were. They might, as Lord Loreburn said in the case of Conway *vs.* Wade (1909) A.C. 506, be intruders intervening as mere mischief-makers, actuated by personal, sectarian or political motives, who stir up strife which was not previously thought of by any of the employers or workmen concerned and where the dispute only existed in the mind of the intruder as a possible result of his intervention.

The Committee were in cordial agreement with Sir Bhupendra Nath Mitra when he said in the Legislative Assembly on the 22nd March 1928, "There is no reason why people generally should receive direct encouragement to do illegal acts. In the case of a certain class of workmen, the Legislature agreed to a concession in the Trade Unions Act passed in 1926, because they felt that by taking that action they would encourage the growth of Trade Unions in this country on proper lines. That is one thing, but to give the same concession to a body of irresponsible people improperly organized or not organized at all is a different matter."

The Committee therefore informed the Government of Bombay that they considered that the Bill should be opposed as being unnecessary in the present stage of Trade Union development, as being a dangerous measure to place upon the Statute Book and one which, if passed into law, might tend to discourage unregistered Trade Unions from becoming registered. In their opinion it would be particularly unfortunate if such a measure were to become law in the present state of industrial unrest prevailing in India.

A copy of the Committee's letter to the Government of Bombay was forwarded to the Associated Chambers.

EMPLOYMENT OF WOMEN IN UNDERGROUND WORKING OF MINES.

The Director of Information and Labour Intelligence, Bombay, in August 1928, forwarded to the Chamber a copy of a Government of India Notification No. M/1055, dated Simla, 14th June 1928, relating to the exclusion of women from employment in underground workings in mines. The effect of the regulations appended to the notification, was

to prohibit absolutely the employment of women in underground workings in Madras, Bombay, the United Provinces, Burma, Assam and the Punjab (except in the salt mines) from 1st April 1929.

The Committee after carefully studying the draft regulations informed the Director of Information and Labour Intelligence that they had no objections to offer.

MATERNITY BENEFITS BILL.

(*See Reports*, 1924, *Vol. I, page* 128; 1925, *Vol. I, page* 105.)

A Bill to regulate the employment of women in factories some time before and some time after confinement and to make provision for the payment of maternity benefit, was introduced in the Legislative Council on the 19th March 1928 and was published in the *Bombay Government Gazette*, dated 16th April 1928.

In the statement of objects and reasons attached to the Bill it was stated that the object of the Bill was twofold: firstly, it was intended to prohibit the employment of women in those industries the work in which was regulated by law, six weeks after confinement, and to enable them to leave work six weeks before confinement and to prevent them from being dismissed from service during the days of their absence from work due to their advanced state of pregnancy and confinement; secondly, during the period of their absence due to the above-mentioned reasons women workers should be provided with financial help sufficient to maintain themselves and their children in a healthy condition. The money necessary for this purpose was to be raised by the Government by levying contributions upon the industries covered by the Bill in the form of a small cess on the products of the industries or in

some other convenient form to be decided by the Government. The amount to be given to each woman entitled to receive the benefit and the manner of payment and other matters connected with the Bill were left to be settled by rules made by Government.

The Bill sought to carry out some of the proposals contained in the Draft Convention passed at the first International Labour Conference held at Washington in 1919. It was contended that if India desired to secure her proper place among the civilized nations of the world, she could not plead her inability to treat her women workers in the way in which civilized nations were expected to do. Moreover there seemed to be a natural desire in the country for rapid industrialisation. But if industrialism was to be an unmixed blessing to the working classes, timely provision must be made to avoid and counteract the evils incidental to the introduction of the new system. There was no doubt that if women continued their long and arduous work in factories and other organized industries in an advanced state of pregnancy and immediately after confinement, their health and that of their children would not fail to suffer.

It was asserted that provision of maternity benefit during the days of enforced absence was necessary, as, without such provision, mere prevention of work would be a measure of doubtful utility. It was but fair that the financial burden of the provision of maternity benefit should fall upon industries that employed women with their natural sex disabilities. Moreover, as only a small proportion of women, out of the total number of women employed, would be eligible for the maternity benefit during the course of the year, the incidence of the burden would be very small. To prevent women workers from being dismissed some time before they become entitled to maternity benefit it was necessary that the maternity benefit

should be paid out of a general fund and not by individual employers. As the welfare of labour was a provincial subject, it was only proper that the working out of the scheme of maternity benefit should be undertaken by the Bombay Government.

The Committee in addressing the Chamber's representatives in the Bombay Legislative Council pointed out that a similar Bill was introduced in the Legislative Assembly in 1924 and the Committee at that time expressed the opinion that the proposed legislation was premature and impracticable, that it was in advance of public opinion and that its effectiveness would be highly problematical. They added that such legislation, if countenanced, should be central and not provincial but with wide rule making powers to the local Governments.

The Committee considered that the above still held good and they were, therefore, not in favour of the Bill.

SICKNESS INSURANCE.

The Hon'ble Sir Arthur Froom in March 1928 informed the Committee that the Standing Advisory Committee attached to the Department of Industries and Labour had under consideration the draft conventions and recommendations relating to Sickness Insurance adopted by the Tenth International Labour Conference held at Geneva in May 1927.

The Hon'ble Sir Arthur Froom pointed out that since India was a member of the Labour League the Government were required to introduce before the Central Legislature, and within one year, any conventions and recommendations adopted at the annual conferences held at Geneva. In this instance Government was introducing a resolution to the effect that the adoption of any comprehensive scheme of Sickness Insurance was, for the time being at any rate, impracticable in India.

The Hon'ble Sir Bhupendranath Mitra, Member for Industries and Labour, stated that as a result of the representation that had been made he would, when introducing the resolution in the Legislative Assembly, declare that Government were prepared to explore the feasibility of introducing Sickness Insurance for certain employees such as tea-garden coolies in Assam and coffee-plantation coolies in the south of India and, also for labour employed in certain industries.

The Hon'ble Sir Arthur Froom further stated that in India we had a Workmen's Compensation and a Trades Union Act and it looked as if Sickness Insurance would also be introduced at any rate in certain industries. In fact, the whole tendency was to introduce in India labour legislation which however beneficial it might be in more advanced countries in the West, appeared to be far ahead of the times in this less advanced country in the East.

The Committee, in replying to the Hon'ble Sir Arthur Froom, stated that they also were of opinion that further legislation of the nature indicated would be premature in this country and they thought it important to ensure that Government should be convinced that this was the case.

INDIAN TERRITORIAL FORCE (AMENDMENT) BILL.

A Bill to amend the Indian Territorial Force Act was passed by the Council of State on 9th February 1928.

From the statement of objects and reasons attached to the Bill it appeared that the Bill was intended to give effect to the recommendations of the Auxiliary and Territorial Forces Committee, 1925, in so far as they involved amendments of the existing Indian Territorial Force Act, 1920. The

report of that Committee recommended the formation of two different kinds of units in the Indian Territorial Force (apart from University Training Corps), namely :—(*a*) the provincial unit, which would be recruited from all classes of men in a province, would have a comparatively extended annual period of training, would be recognised as the main part of a second line of the regular Indian Army, and would be liable for military service both within and without the borders of India; and (*b*) the urban unit, which would be recruited from the educated classes of the large towns, would have conditions of training similar to those of the Auxiliary force, would also be regarded as part of the second line to the regular Indian Army, and would have the same liability for military service as the provincial units.

The Bill embodied and carried out these recommendations with one exception, namely, that it was proposed that the liability for military service of the urban units should be confined to the province for which they were constituted. It also embodied the recommendation that officers in the Indian Territorial Force should be classified into those of "British rank" and those of "Indian rank," as in the Indian Army.

As suggested by the Committee, the provisions of the Auxiliary Force Act and those of the Indian Territorial Force Act relating to urban units were assimilated, as far as was practicable, and without unnecessary changes of mere drafting.

The Committee of the Chamber had no remarks to offer on the Bill.

In the Legislative Assembly the Bill was referred to a Select Committee who made certain amendments which were after-

wards accepted by the Council of State. The principal amendments were : (1) A provision was inserted to ensure that the Act came into force by the 1st January 1929 ; (2) A new clause 2 was added amending the Title and the Preamble of the Bill, in consequence of the decision that European British subjects who were students at Indian Universities would be eligible to join their University Training Corps ; (3) Boys between the ages of 16 and 18 might be enrolled in urban units without liability for service ; (4) An obligation was imposed on the Government of India to set up a Central Committee to advise them on matters connected with the Indian Territorial Force.

INDIAN AUXILIARY FORCE (AMENDMENT) BILL.

(*See Reports*, 1920, *Vol. I, page* 78 ; 1921, *Vol. I, page* 221.)

A Bill further to amend the Auxiliary Force Act, 1920, was passed by the Council of State on 9th February 1928. It was stated in the objects and reasons that the Bill sought to give effect to the recommendations of the Auxiliary and Territorial Forces Committee, 1925, in so far as they required legislation and affected the Auxiliary Force, with the exception of the recommendations that the Auxiliary Force should be liable for general military service within and without the borders of India. The amendments for the most part were designed to assimilate as far as practicable, the substance of the Auxiliary Force Act to the provisions of the Indian Territorial Force Act as proposed to be amended in so far as the latter related to urban units of the Indian Territorial Force. The Committee of the Chamber had no remarks to offer on the bill.

In the Legislative Assembly this Bill also was referred to a Select Committee. The amendments adopted by the Legislative Assembly and afterwards accepted by the Council of State were (1) A provision to ensure that the Act came into force not later than the 1st January 1929. (2) Deletion of clause (*d*), Section 4 of the Act under which Europeans other than British subjects could be enrolled in the Auxiliary Force.

SEA-BORNE TRADE RETURNS OF BRITISH INDIA.

(*See Report*, 1927, *Vol. I*, *page* 111.)

In November 1927, the Director-General of Commercial Intelligence and Statistics informed the Chamber that the list of articles specified in the foreign sea-borne trade returns of British India was under revision and enquired whether the Chamber had any suggestions to make regarding any additional items which the Chamber considered essential for specification in the trade returns.

The Committee in reply suggested that Voiles, Umbrella Cloths and Brocades might be separately classified.

The Director-General in March 1928 forwarded for the information of the Committee a copy of a letter he had addressed to the Collectors of Customs enclosing two statements, (1) additional articles to be specified in the trade returns, (2) modifications to be made in the existing classification of certain articles with effect from 1st April 1928. The Director-General stated that it had also been decided to omit the major head "railway plant and rolling stock" from the trade returns and statistics relating to the different items hitherto shown under this head would be recorded under appropriate heads. Further, such items as scooters, trollies and traversers for railways which had hitherto been classified under railway

plant and rolling stock would in future be recorded undistinguished under the heads mentioned below :—

	Import return.	*Re-export return.*
1. *Scooters and trollies.*		
(*a*) not mechanically propelled.	Vehicles—carriages, and carts not mechancially propelled and parts thereof.	Vehicles—carriages and carts and parts thereof.
(*b*) mechanically propelled.	Vehicles—mechanically propelled. Vehicles—carriages and parts for railways.	Vehicles—carriages and carts and parts thereof.
Traversers.	Metals and ores—Iron or steel—other manufactures of iron and steel.	Metals and ores—Iron or steel—other manufactures of iron and steel.

The additional articles were :—

1. The existing head "cartridge cases filled" under Arms, Ammunitions and Military Stores should be sub-divided into—

(*a*) Shot gun cartridges—filled .. No. and Value.

(*b*) Rifle and other cartridges—filled.

2. Boots and Shoes.

The imports of "Canvas shoes with rubber soles" should be separately shown (in pairs and value) under this head.

The following were the modifications to be made in the existing classifications of certain articles specified in the returns :—

1. The existing head "blankets" should be changed to "Blankets and rugs other than floor rugs," to exclude floor rugs.

2. The existing head "Carpets and rugs" should be changed to "Carpets and floor rugs."

The Director-General stated that he regretted that the suggestion made by the Chamber in December 1927 to specify separately the imports of voiles, umbrella cloths and brocades under cotton piece-goods could not be given effect to as the trade in the articles was not reported to be of sufficient magnitude.

INTERNATIONAL CONVENTION RELATING TO THE SIMPLIFICATION OF CUSTOMS FORMALITIES.

(*See Report*, 1923, *Vol. I., page* 131.)

The Government of Bombay in March 1928 forwarded to the Committee a copy of Article 11 of the International Convention relating to the Simplification of Customs Formalities, 1923, together with a list of Chambers of Commerce in India and Burma which had been approved by the Governments in Switzerland, Denmark, Roumania, Egypt, Norway, Luxemberg, the Netherlands, the Union of South Africa, Sweden, Germany, Italy, New Zealand and Australia as organizations designated for the purpose of delivering (1) certificates of origin and (2) certificates to the effect that goods are entitled to a regional appellation in accordance with the terms of the International Convention referred to above.

A copy of Article 11 and the list of approved Chambers of Commerce in India and Burma will be found in Volume.

BILL TO AMEND THE INDIAN MERCHANDISE MARKS ACT, 1889.

INDICATION OF COUNTRY OF ORIGIN ON IMPORTED GOODS.

(*See Reports*, 1901, *pp.* 20, 218; 1905, *pp.* 28, 203; 1908, *pp.* 30, 99, 212; 1909, *pp.* 27, 281; 1910, *pp.* 23, 193; 1917, *pp.* 25, 216).

The Government of Bombay and the Associated Chambers of Commerce of India and Ceylon in March 1928 forwarded to the Committee a copy of the following Bill further to amend the Indian Merchandise Marks Act, 1889 :—

Whereas it is expedient further to amend the Indian Merchandise Marks Act, 1889, for the purpose hereinafter appearing; It is enacted as follows :—

1. (1) This Act may be called the Indian Merchandise Marks (Amendment) Act, 1927.

(2) It shall come into force on the first day of January, 1928.

2. After Section 12 of the Indian Merchandise Marks Act, 1889, the following section shall be inserted, IV of 1889, namely :—

"12A. (1) The Governor-General in Council may, by notification in the *Gazette of India*, prescribe the kind, description or class of goods brought into British India to which a trade description giving the place or country in which they were made or produced shall be applied.

(2) The Governor-General in Council may, after previous publication, make regulations, either general or special, prescribing—

(*a*) the form in which the trade description shall be applied.

(*b*) the manner in which the trade description shall be applied whether by a mark to be placed upon the goods, or in some other manner; and

(*c*) the time or occasion when the trade description shall be applied and in particular, whether the trade description shall be applied on importation only, or also on sale of the goods, either by wholesale or retail, in British India.

(3) If a person who is required under this section to apply a trade description to any goods fails to do so or contravenes any regulation made under sub-section (2), he shall be punished in the same manner as if he had been guilty of applying a false trade description to goods."

In the statement of objects and reasons attached to the Bill it was stated that there was no provision in the existing law in India which could compel the application of a trade description to imported goods. The result was that articles made in foreign-countries, without any indication as to their local origin, were sometimes palmed off as Indian manufactures. It was a well-known fact that a kind of piece-goods especially manufactured abroad was sometimes sold in India as hand-woven khaddar. Again, cheap hosiery, particularly cotton undershirts, were imported from Japan without any trade description and sold in this country as local manufacture. In such cases, the local origin of goods should be indicated so as to prevent fraud on the consumers, and protect some of the struggling industries of India from unfair competition. It was proposed in this Bill to arm the Governor-General in Council, with power to specify any imported goods in respect of which the importer, or the wholesale or retail dealer, could be called upon to affix a trade description giving the place of origin thereof. It might be mentioned that the provisions were mainly adapted from the recommendations of a Departmental Committee of the British Government regarding legislative action in the United Kingdom in the interest of certain British Empire goods.

The Committee, in replying to the Government of Bombay and the Associated Chambers, stated that they had examined the Indian Merchandise Marks Act (Amendment) Bill in the light of the Government of India's letter and the debate in the Legislative Assembly of the 9th February 1928. They

had given very careful consideration to the Bill in consultation with the Import Sub-Committee of the Chamber and they had reached the conclusion that the measure was not one to which they were able to accord their support. They were aware that the Bill was a permissive measure in virtue of which the Governor-General in Council might prescribe in respect of certain goods that the country of origin should be stated, but they felt it would be difficult in practice to set a limit to the kinds or classes of goods which might be prescribed as requiring the place of origin to be shown. In their opinion legislation on this subject was and should be confined to the prevention of misrepresentation. A plain unmarked article misrepresented nothing. Moreover, the Hon'ble Sir George Rainy clearly pointed out the impracticability of clause 2 (2) (c) which proposed to empower the Government of India to make regulations for applying trade descriptions to goods, not only at the time of importation, but also at the time of sale. There was the further objection that the Bill would not protect hand-made khaddar against mill-made khaddar.

It had been suggested that a positive remedy for the existing state of affairs would be for the Indian manufacturer to mark his goods "Made in India," but it was pointed out that goods so marked might be handicapped in the export trade as Indian manufactures did not at the moment enjoy a particularly high reputation in foreign markets, though an improvement in this respect may be anticipated as a result of the activities of the Indian Trade Mission. The Committee were, therefore, not prepared to recommend that it should be made obligatory either that certain classes of imported goods should show the country of origin or that Indian manufacturers should stamp their goods "Made in India." The

country of origin would be shown on goods as soon as merchants thought that sales would be promoted by such marking. Meanwhile it appeared to the Committee undesirable to go beyond the existing legislation for the prevention of false description.

MARKING OF COUNTRY OF ORIGIN ON CARPETS AND RUGS IMPORTED INTO THE UNITED KINGDOM.

The Director-General of Commercial Intelligence and Statistics in May 1928 informed the Committee that the Standing Committee under the Merchandise Marks Act, 1926, were to consider an application for the making of an Order in Council for the marking, at the time of sale in the United Kingdom, of imported carpets and rugs with an indication of origin.

It was thought that possibly the Committee making the enquiry might also report that the imported goods should bear an indication of origin at the time of importation. Inquiry was made as to whether any inconvenience was likely to be caused to Indian exporters by the adoption of such a measure.

The Committee made inquiries among firms interested in the trade and found that strong exception was taken to the suggested marking of these goods prior to importation. In replying to the Director-General of Commercial Intelligence and Statistics the Committee pointed out that carpets and rugs were made not so much in regular factories—where the marking could be arranged automatically—as in villages whence they were collected, packed in bales and despatched to the ports for shipment. If they were required to be marked with an indication of origin every bale would have to be opened

at the port of shipment for the purpose. The Committee further stated that if it was considered desirable that carpets and rugs should bear an indication of origin, they were of opinion that the marking should be done at the time of sale in the United Kingdom.

SYSTEM OF LICENSING FOREIGN LIQUOR SHOPS.

With effect from 1st May, 1928, the Government of Bombay after consultation with representatives of the foreign liquor trade introduced a new scheme for the maintenance of correct statistics of foreign liquor and revised the scale of fees for foreign liquor licenses. The object of the new arrangements was to secure (1) more correct statistics of the consumption of foreign liquor, (2) a more equitable incidence of license fees, (3) simplification of the system of foreign liquor licenses and (4) stoppage of the loss of revenue due to import by private individuals.

CUSTOMS ASSESSMENT OF SPIRIT PREPARATIONS.

The Collector of Customs in May, 1928, in addressing the Committee stated that spirituous preparations falling under Serial No. 11 of the Indian Customs Tariff, 1928, were assessable to duty at Rs. 21-14-0 per proof gallon or 15 per cent. *ad valorem* whichever was higher, unless they ' were entered in such a manner as to indicate that the strength was not to be tested ' in which case they were assessed at Rs. 30 per imperial gallon or 15 per cent. *ad valorem* whichever was higher.

When in the absence of the entry ' not to be tested,' preparations were to be assessed at the ' tested ' rate under 11 (b) of the Schedule mentioned above, duty was charged in practice either on the basis of an actual test of samples drawn

from the consignment or of tests already carried out and recorded in the Custom House. In order to assist importers in deciding whether to ask for an actual test—which was entirely at their option, it had been considered reasonable that they should know what, if any, was the recorded strength of each preparation on the basis of which the Custom House would assess it to duty, if no test was asked for or carried out.

To achieve this object, it had been proposed that all the recorded strengths of preparations, after test, should be notified on the Notice Boards of the Custom House for importers' information and guidance when they made their declarations. Such strengths were in a large number of cases shown on the bottles themselves and there did not appear to be any need to keep secret the recorded strengths of preparations dealt with under Serial No. 11 (b).

Before, however, the Collector took action in the matter, he requested the Committee to let him know, if in their opinion there was any objection to the adoption by the Custom House of the above procedure.

The Committee in replying to the Collector informed him that the point raised had been referred to five members of the Chamber interested. Four of these had no objection to the new procedure it was proposed to introduce, *viz.*, to notify on the notice boards of the Custom House all the recorded strengths of preparations after test, while the fifth was not in favour of the proposal.

Subsequently the Collector was asked to circulate the lists showing the strength of preparations to License Holders. The Collector however did not think it practicable to give effect to this suggestion as the supply of copies of the lists to the numerous licensees numbering 'probably over 150' would

involve considerable extra labour on the part of the Custom House, especially as, if the lists were supplied, additions and corrections thereto, which might be issued from time to time, would also have to be supplied.

The Collector further intimated that the list as finally compiled was so long that the original idea of placing it on the Notice Board had been found unsuitable, and instructions had accordingly been issued that a copy should be placed on a table in the Gauging Department to which importers and their authorised clerks would have free access.

TAXATION OF PATENT MEDICINES.

The Indian Taxation Enquiry Committee in paragraph 192 of its report recommended the imposition of a tax on patent medicines and the Government of India ruled that this should be levied as a provincial tax. The Government of Bombay in February 1928 appointed a Committee to examine the question particularly as regards the desirability and practicability of levying this tax and the ways and means of collecting it. The Committee consisted of the following officers and gentlemen with power to co-opt others :—

Honourable Member, Finance Department (*Chairman*).

The Secretary to Government, General Department.

The Secretary to Government, Finance Department.

The Commissioner of Excise.

The Surgeon-General with the Government of Bombay.

A representative of Messrs. Burroughs, Wellcome & Co., Bombay.

A representative of Messrs. Parke Davis & Co., Bombay.

A representative of Messrs. Kemp & Co., Bombay.

A representative of Shri Dhutpapeshwar Arogya Mandir.

A representative of Messrs. N. Powell & Co., Bombay.

A representative of Zandu Pharmaceutical Works, Ltd.

The Chamber was subsequently asked to nominate a representative to serve on the above Committee and Mr. R. J. F. Sulivan, the Secretary, was duly nominated.

As a result of the Committee's deliberations it is understood that it has been decided to obtain a full list of patent medicines which are taxable in the United Kingdom and to make enquiries as to the value of the imports of those articles into Bombay over a period of six months. It has also been decided to endeavour to obtain a list of Indian patent medicines which may suitably be made the subject of taxation.

IMPORT DUTY ON ARTIFICIAL SILK MIXTURE.

METHOD OF ASSESSMENT.

(*See Report*, 1927, *Vol.* I, *page* 116.)

As was noted in the Chamber's Report for 1927 the following resolution, proposed by this Chamber, was adopted unanimously at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta in December, 1927 :—

"That, in order to do away with the present complicated method of calculating, for purposes of assessment to duty, the percentage of the more highly taxed material contained in a fabric, this Association recommends to the Government of India that the import duty on all piece-goods containing an admixture of artificial silk and cotton should be levied at the rate of 11 per cent *ad valorem*. Similarly the import duty on admixtures of wool and artificial silk, or wool and cotton, should be 15 per cent. and on silk admixtures 20 per cent."

The Hon'ble Sir George Rainy, Commerce Member of the Government of India, in the course of his speech on the question stated :—

At the outset I should like to disclaim, Mr. President, with reference to what fell from my Honourable colleague the suggestion that I cherish

in my bosom sentiments which are unfit for disclosure at meetings of the Associated Chambers. Certainly, section 30 of the Sea Customs Act never occurred to me as a topic likely to evoke the worst passions, and I am entirely unconscious, as I said, of ever having cherised these sentiments. I trust that the artificial silk mixtures will prove to be equally innocuous.

I think it is obvious that, from the point of view of convenience of administration and convenience of trade, what one ought to aim at is to have the same rate of duty on all textile fabrics. That clearly would be the arrangement which would suit everybody best. Unfortunately we have to take into account other considerations also. The duty on silk goods has been raised to 30 per cent. mainly as a luxury duty, and the duty on cotton piece-goods was kept at 11 per cent. mainly in the interest of the consumer in order not to increase unduly the price of the poor man's cloth. That being so, a problem inevitably arises when you get mixtures of different materials in the same fabric and there are three possible ways of dealing with the problem. It is possible to say that the mixture must be tariffed at the higher rate or it is possible to say that the mixture ought to be tariffed at the lower rate, or, in the third place, it is possible to adopt some intermediate rate. I was rather interested on reading the resolution to find that all three methods of dealing with the problem had received equal and impartial approval. The tariff applies at present to silk mixtures an intermediate rate of duty of 20 per cent. and this is approved. In the case of cotton and wool, the imposition of the higher rate, namely, 15 per cent., is approved and in the case of artificial silk and cotton the third method is approved, namely, the imposition of the lower rate of 11 per cent. I think it is exceedingly difficult for Government in a matter of this kind to apply so many different methods. Hitherto what we have followed has been the imposition of the higher rate on mixtures with the single exception of the silk mixture, which I suppose, are largely mixtures of silk and cotton and where the difference between the two rates of duty is very high, namely, 19 per cent.

I waited with some interest to hear exactly on what lines the resolution would be justified. The mover of the resolution admitted the correctness of the principle which has hitherto guided Government,

namely, that in the interest of the revenue we cannot apply the lower rate indiscriminately because that would mean that by putting a very small admixture of cotton into a woollen article the foreign manufactures could save 4 per cent. of the duty. But he justified the special treatment of admixtures of cotton and artificial silk on the ground that, in the opinion of the Bombay Chamber, artificial silk ought to be treated in all respects in the same way as cotton. He based his case for that on the ground of the very large fall in prices which has occurred in recent years, and again on the ground that it was the logical consequence of the reduction in the duty on artificial silk yarn which was carried last September. I presume that there are fabrics made entirely of artificial silk, and if the resolution is to be justified on those lines then clearly it requires an addition, because in that case the fabric consisting entirely of artificial silk ought to pay the 11 per cent. duty and not the 15 per cent. duty. That is raising an issue a good deal wider than the terms of the resolution itself appear to suggest, and I do not think it likely that Government would be inclined to take action about this single class of textile fabrics in advance of some general revision of the tariff dealing with textiles. However, I cannot make a final statement about that because I was not aware before Sir Leslie Hudson spoke that that particular issue was likely to be brought up. I am afraid I cannot admit, however, the further argument that the reduction he proposes is the logical consequence of the reduction of the duty on artificial silk yarn. For one thing, the duty on cotton yarn is 5 per cent., though subject to a specific minimum, while the duty on artificial silk yarn is 7½ per cent., which was definitely adopted as being one half of the 15 per cent. rate applicable to textile fabrics other than cotton and silk; and it was by no means in the mind of the Government of India, at the time they decided to propose the reduction of the duty, that artificial silk should be treated in the same way as cotton. But there was quite definitely something else in their mind when they put forward that proposal, namely, to give an advantage to the Indian manufacturer of piece-goods in respect of those fabrics which contained an admixture of artificial silk yarn. That was definitely stated at the time, and quite obviously a proposal which would reduce that advantage substantially by reducing the duty on the mixed fabrics would require very careful consideration, and I do not regard it as at all likely at present that the Government of India will see their way to accept it.

There is one other point that I should like to bring up. I do not think that by the adoption of the methods proposed in this resolution we shall get rid of all the practical difficulties which arise in the Custom House when the tariff on mixed goods has to be settled. If you will refer to the actual article in the tariff schedule about silk mixtures you will see that the definition required rather careful wording. You have got to say what you mean by a mixture. Let us take the case of the goods in the resolution on which it is proposed that the duty should be always levied at the higher rate, namely, at 15 per cent. If that is to be rigidly enforced it would mean that if an article consisted of 99 per cent. cotton and one per cent. wool, that one per cent. would bring it under the higher rate of duty. In that case I should think that the Government would be instantly approached by a number of importers saying that it was a withdrawal of the concession which they have hitherto enjoyed of paying at the lower rate if the admixture is a small one. I apprehend that we should be at once approached with a number of applications either for the restoration of the old concession or for the reduction of the rate on wool to the same rate as that on cotton.

I think that what I have said covers the principal points involved. Naturally the expression of opinion by the Associated Chambers will receive very careful consideration, but as far as I can see at present I do not think it is likely that the Government of India will be able to adopt the proposal.

A copy of the resolution was in due course forwarded to the Government of India who in April, 1928, in replying to the Associated Chambers, stated that they had carefully considered the resolution but, for the reasons given by the Hon'ble Sir George Rainy in his speech at the annual general meeting of the Association, they regretted that they were unable to approve it.

ASSESSMENT TO DUTY OF IMPORTED COLOURED YARNS.

In September 1928 the Committee were furnished with copies of correspondence that had passed between a member

and the Assistant Collector of Customs, Bombay, in regard to the correct method of assessing duty on coloured yarns.

After consulting the Import Sub-Committee the Committee addressed the Central Board of Revenue in the matter pointing out that they understood that on the matter being referred to the Central Board of Revenue the member was informed that when duty was leviable on quantity at a specific rate, it should be levied on the calculated weight (known in the trade as the selling weight) and not on the actual ascertained weight unless the check weight indicated, an excess of 7½ per cent. over the selling weight. The Committee felt that this franchise of 7½ per cent. might favour lighter weighted yarns, but would be inadequate in heavier colours, such as yellow, orange and most reds, and would put an unfair handicap on such colours as compared to other lighter ones.

They pointed out that in the case of yarns generally and particularly in coloured yarns there were various factors which affected the weight and they were of opinion that duty should not be levied on the actual net deadweight of the yarn but on the basis of the specified weight, which was the normal weight of grey yarn before colouring. For instance, the member in question had recently been charged on orange-coloured yarn on the basis of bundles of 5 lbs. 13 ozs.—nominal and invoiced weight being 5 lbs. which represented the nett weight grey. The weight 5 lbs. 13 ozs., although 16 per cent. over the nominal weight, represented a fair average estimate of the net weight bundles of orange-coloured yarn.

It appeared to the Committee that the procedure adopted by the Customs Authorities in charging duty operated unfairly against the importers of certain yarns, as if full weight yarn had to be supplied and the standard of quality maintained it stood to reason that dyeing and weighting would increase the weight of the original grey yarn. The

practice therefore was to show clearly in invoicing the yarn, the nominal weight, *i.e.*, the weight of the count of yarn as originally in a grey state. This was the basis on which payment was made, both to importers and in the bazaar, irrespective of the actual weight of the yarn, and it seemed inequitable that duty should be charged on any higher calculation. The Committee stated that the Central Board of Revenue had accepted the principle that duty should be levied on the selling weight but limited the margin of excess over the ascertained weight to 7½ per cent. The Committee suggested that this might be extended so as to include yarns in heavier colours.

The Central Board of Revenue in acknowledging receipt of the Chamber's letter forwarded a copy of their Instruction (Customs) on the subject and added that they would be willing to consider the matter further if these instructions were shown to be insufficient. The Instruction which was dated 25th October 1928 read as follows :—

For the purpose of assessing cotton dyed twist and yarn which is liable to duty at 5 per cent. *ad valorem* or 1½ annas per pound, whichever is higher, the Government of India have decided to authorize Customs-Collectors to accept as the weight of dyed cotton yarn its " selling weight" (when that is less than the actual gross weight of the yarn, including moisture and stuffing or weighing materials but excluding bundling and packing materials), provided that they are satisfied—

(1) that the declared selling weight is a *bona fide* selling weight, and (2) that such selling weight is not less than the ascertained net weight of the dyed yarn,—*i.e.*, the weight excluding (*a*) moisture in excess of the normal and (*b*) stuffing or weighting materials,—or does not fall below that net weight by a margin of more than 7½ per cent.

When the first of the above provisos is not satisfied, the actual gross weight of the dyed yarn must be taken into account in determining the assessment, without any allowance for moisture or

stuffing. Where in any case the condition of proviso (1) is fulfilled, but not the condition of proviso (2), the dyed yarn may be assessed on the actual net weight as described in proviso (2).

A normal moisture may be taken as being 8½ per cent. of the net dried weight of the yarn without stuffing or weighting materials.

These orders involve the grant of no concession in respect of the estimation of the "real value" of dyed yarn.

The orders contained in Board's letter R. Dis. No. 1318-Cus-27, dated the 26th January 1928, are hereby superseded.

The question again received the careful consideration of the Committee in consultation with the Import Sub-Committee and in replying to the Central Board of Revenue the Committee stated that in their opinion the method laid down for levying the Specific Duty on Dyed Yarns was extremely inconvenient to the trade, without apparently any sufficiently compensatory reasons. The Customs authorities already had a safety limit (*i.e.* 5 per cent. *ad valorem*, if this exceeded 1½ annas per lb.) and there did not appear to be any justification for the involved method of assessment that had been decided on.

The Committee were of opinion that if the specific duty were levied on the nominal weight per bundle as sold in the bazaar, it would operate both fairly to Government and smoothly to the trade.

DUTY ON ELECTRIC POWER CABLES.

The Committee in July, 1928, addressed the Central Board of Revenue in support of a representation by a member in connection with the assessment to duty of 3-core paper insulated lead covered and armoured cables containing pilot cores. The Committee stated that it appeared that such cables had been assessed to duty at 15 per cent. *ad valorem* on the ground that they contained small pilot cores of less

than one-eightieth part of a square inch and were therefore not entitled to be admitted free of duty. The Committee were advised that pilot cores were introduced into electric power cables for protective purposes in order to ensure efficient working and to comply with the Indian Electricity Rules and in their opinion cables containing such pilot cores should be exempted from duty in the same way as cables without pilot cores. The Committee added that in the interest of the general development of the country they desired to support the representation.

IMPORT DUTY ON FUEL OIL.

A member of the Chamber forwarded to the Committee a copy of a representation addressed by them to the Bombay Millowners' Association regarding the import duty levied by Government on liquid fuel oil consumed in the mills as boiler fuel. They stated that mills operating on oil fuel were unfairly penalized as compared with those burning coal. They requested that the Committee might take the matter up with the Government of India.

The Committee in replying stated that they had given this matter their careful consideration, but since they were without the requisite technical knowledge to appreciate adequately the merits of the case they considered that the Millowners' Association was the proper channel through which a representation should be submitted. The Committee were, however, prepared to recommend to the Director-General of Commercial Intelligence and Statistics that the tariff valuation on liquid fuel of Rs. 53-5-4 per ton should be submitted to careful scrutiny before the next annual revision of tariff values at the end of the current year with a view to ensuring that the rate of import duty was a fair and reasonable one.

In making this suggestion to the Director-General of Commercial Intelligence and Statistics the Committee said that they were aware that the value ratio of oil and coal was a very controversial subject and that there was a difficulty in separating for tariff purposes fuel oil used under boilers and Diesel oil but they thought that a case for some reduction in the rate of import duty might be made out on general grounds.

The Committee took the opportunity of discussing the question with the Director General when he visited the Chamber in November 1928, in connection with the annual revision of the tariff valuations.

In the revised tariff schedule which came into force on the 1st January 1929 the tariff valuation for Fuel Oil was fixed at Rs. 45 per ton.

CUSTOMS DUTY ON GOVERNMENT STORES.

(*See Reports*, 1923, *Vol.* I, *page* 138; 1924, *Vol.* I, *page* 195; 1926, *Vol.* I, *page* 199).

It was recorded in the Chamber's Report for 1926 that the Upper India Chamber in moving a resolution at the annual meeting of the Associated Chambers in December 1924, urging that Government stores should be treated for Customs purposes like any other imports, explained that the resolution had been rendered necessary by the issue of two Government notifications Nos. 2970 and 2971 of the 10th July 1924. The first of these covered the exemption from duty of band instruments, etc., imported by certain specified military organizations under certificate, the second provided for the exemption from duty of sundry articles of military consumption including uniforms and parts thereof and materials for their manufacture and repair, accoutrements and saddlery of military pattern, imported by military units.

The Associated Chambers informed this Chamber in March 1926 that the Government of India had decided to cancel the second of the above-mentioned notifications as from 1st April 1926, saving the items " medals and decorations including medal ribbons " which would still be exempted from import duty when imported direct by and for the use of (*a*) any unit of His Majesty's regular forces serving in India, or the Auxiliary Force, India, or (*b*) any unit of the Indian State Forces.

In June 1928 the Government of India cancelled the first of the Notifications referred to above, *i.e.*, Notification No. 2970 of the 10th July 1924 relating to the exemption from duty of band instruments, etc., imported by certain specified military organisations under certificate.

PROTECTION OF THE STEEL INDUSTRY AND THE MANUFACTURE OF RAILWAY WAGONS.

(*See Reports*, 1923, *Vol.* I, *page* 109 ; 1924, *Vol.* I, *page* 183 ; 1925, *Vol.* I, *page* 132 ; 1926, *Vol.* I, *page* 76 ; 1927, *Vol.* I, *page* 133.)

In February 1928, a Bill was published the object of which was to give effect to the following decisions of the Government of India in regard to the grant of protection to the manufacture of railway wagons and underframes and component parts thereof, bolts and nuts, and wire and wire nails :—

(1) that protection should be given to the railway wagon and underframe industry for a period of three years by raising the duty on wagons and underframes and their component parts, other than wheels, axles and tyres, vacuum

brakes, screw couplings, side buffers, springs and electrical equipment, which were not made in India, to the rates applicable to fabricated steel generally;

(2) that on all bolts and nuts falling under Article 61 of the Tariff Schedule, a specific duty of Rs. 2 per cwt. should be levied in place of the existing *ad valorem* duty of 10 per cent.;

(3) that the protective duty on wire and wire nails should be discontinued.

Clause 2 (2) of the Bill fixed the period during which the enhanced rate of duty on railway wagons and underframes and component parts thereof should have effect at three years.

Item 2 of the Schedule to the Bill substituted the words "all-steel coaches" for the word "carriages" in Item 63 of the Import Tariff so as to provide for the importation of all-steel coaches at the existing rate of duty. Underframes and bodies of all-steel coaches were not made in India. It was, therefore, considered that such coaches whether imported assembled or in parts, should remain liable to the existing duty of 10 per cent. *ad valorem*.

The protective duty to be imposed on wagons and underframes and component parts thereof did not extend to the component parts of railway carriages which were not component parts of the underframe, and to certain component parts of wagons and underframes which were not made in India. Item 3 (a) of the Schedule to the Bill provided for the continuance of the existing duty of 10 per cent. *ad valorem* to these articles.

Item 3 (*b*) of the Schedule to the Bill provided for a proviso to Item 63 of that Tariff, in order to make it clear that

articles of machinery as defined in Item No. 18A or No. 18D should not be deemed to be included within Item 63A.

Item 4 of the Schedule to the Bill provided for a specific duty of Rs. 2 per cwt. on iron or steel bolts and nuts, including hook-bolts and nuts for roofing, in place of the existing duty of 10 per cent. *ad valorem*, and at the same time removed the protective duty of Rs. 3 per cwt. on certain kinds of iron or steel nails.

Item 5 of the Schedule to the Bill removed the protective duty of Rs. 60 per ton on certain kinds of iron or steel wire.

Item 6 of the Schedule to the Bill raised the import duty on railway wagons and underframes and component parts thereof not otherwise specified to 17 per cent. *ad valorem* if of British manufacture, and 17 per cent. *ad valorem* plus Rs. 15 per ton if not of British manufacture, these being the rates applicable to fabricated steel generally. Axle boxes had been specifically mentioned in this item in order to ensure that axle boxes should be treated as component parts of railway wagons and underframes.

The Bill was referred by the Legislative Assembly to a Select Committee who were of opinion that the Wagon industry did not require any further protection. They therefore eliminated from the Bill the clause providing for such protection. The Select Committee also eliminated the existing protective duty on wire and wire nails. The Bill, as amended by the Select Committee, was passed by the Legislative Assembly and only provided for the substitution of a specific duty of Rs. 2 per cwt. for the existing duty of 10 per cent. *ad valorem* on all iron or steel bolts and nuts including hook bolts and nuts for roofing.

PROTECTION OF THE PLYWOOD AND TEA CHEST INDUSTRY.

(*See Report*, 1927, *Vol.* I, *page* 142.)

The Associated Chambers of Commerce of India and Ceylon in February 1928 informed the Committee that Government intended to introduce in the Legislative Assembly a Bill dealing with the protection of the plywood industry and requested the Committee that if they had any remarks to make to submit them to Sir Walter Willson direct.

The following resolution of the Government of India on the report of the Tariff Board was published in the *Gazette of India* on the 18th February 1928—

No. 483-T (4).—The Report of the Tariff Board regarding the grant of protection to the Plywood and Tea Chest Industry was published for general information on the 16th February 1928.

2. The Government of India accept the findings of the Tariff Board :—

(*a*) that the manufacture of plywood tea chests should be protected ;

(*b*) that the protection required by the industry is 7 annas 9.6 pies per standard chest (excluding fittings and linings), and

(*c*) that the protection given should be continued for a period of five years.

3. The Board have recommended that protection should be given by means of an export duty on all tea packed in chests which are not made in India. The Government of India consider the proposed method would lead to undesirable complications and they are unable to approve the imposition of an export duty for protective purpose. At the same time they are of opinion that the Board attached undue weight to the objections to the grant of protection by means of an import duty. The additional burden imposed on the Tea Industry by the duty will not be a heavy one, and where protection is the object to be attained and not revenue, the refusal of a drawback on re-export is not in their view open to objection in principle. They have therefore decided

to introduce legislation imposing a duty of 30 per cent. on all forms of plywood and on the battens and corner pieces of plywood chests, and abolishing the drawback at present admissible under the Sea Customs Act, 1878, on re-export. The 30 per cent. duty will in effect give the same amount of protection as was recommended by the Board. It is proposed for reasons of convenience in the Custom administration to apply it to all forms of plywood but the imports, other than tea chests are very small and the Government agree with the Board that if they alone were in question no protection would be needed.

4. The subsidiary recommendations of the Tariff Board are under the consideration of the Government of India and will, where necessary, be brought to the notice of the local Governments concerned.

The Committee in telegraphing Sir Walter Willson stated that it appeared to them that Government's proposals for the protection of the plywood industry would impose a more serious burden on the tea industry than the proposals of the Tariff Board. Having regard to the proportion of imported to locally made chests the Committee were of opinion that the proposed measure of protection appeared in advance of requirements and that legislation should not be rushed through before the various Tea Associations had thoroughly considered the matter.

PROTECTION OF THE MATCH INDUSTRY.

(*See Report* 1926, *Vol. I, page* 173.)

The Secretary of the Tariff Board, in December 1927, forwarded to the Chamber a copy of the remarks made by Sir Padamji P. Ginwalla, President of the Board, in resuming the inquiry into the Match Manufacturing Industry in India, and stated that the Board was anxious to obtain as full and complete an expression of commercial opinion as was possible on the problems which were engaging its attention, and that certain proposals, which had been received involved considerations of general policy on which it was desirable that the

Chamber should have an opportunity of expressing an opinion, while the future organization of an industry engaged in the manufacture of a commodity in such common use as matches was a matter of considerable general interest. It was stated that an important aspect of the case which had been pressed on the notice of the Board concerned the activities of the Swedish Trust. It was pointed out that this Trust had in recent years obtained a dominating interest in the match trade of almost every country and its policy was avowedly aimed at securing a controlling interest in the match trade of the world. In pursuance of this policy, it was alleged the Trust aimed at securing a dominating position in India, partly by eliminating the smaller Indian concerns by means of unfair competition, partly by working arrangements with the larger Indian factories should this appear to be the most feasible course. Having acquired that control, it was alleged that the Trust would raise prices in India, thereby exploiting the country for the benefit of foreigners. The remedy which had been most commonly proposed was the imposition of a special excise duty on matches manufactured by firms or companies financed by foreign capital.

The following is a summary of the case as it had been presented to the Board :—

The objections to the Swedish Trust operating in India were set down as—

(1) Employment of foreign capital ;
(2) Possible establishment of a monopoly.

The remedies suggested by the Indian match manufacturers were—(*a*) Special taxing of such enterprises ; (*b*) Excise duty.

The possible antidotes of the Trust against these remedies were—(*a*) Price war ; (*b*) Buying out the larger Indian factories.

Government's remedies suggested were :—

(1) *Regulated monopoly.*—Both for manufacture and sale—

(i) to the Swedish Trust on payment of an annual sum to Government and conditions made *re*: employment of Indians, issue of rupee capital, quality of goods and price at which they should be sold.

(ii) Government monopoly both for manufacture and sale.

The objections to it were :—

(i) that match manufacture would cease to be a national industry ; and

(ii) that State manufacture was objected to and Government normally was not in a position to manufacture either so well or so cheaply as a private firm or company.

(2) *Monopoly of sale.*—Manufacture being carried on by private agency but production regulated by requiring that the manufacture of matches should be under license. The establishment of new and the extension of existing factories would then be controlled. Sale could be (i) entrusted to a separate organisation or (ii) retained in the hands of Government itself.

In the case of (i), it would be necessary to form a separate sales syndicate to which the monopoly would be entrusted. It might be possible to organise a sales corporation comprising interests independent of match manufacturers.

In the case of (ii), restriction of manufacture by means of licensing would be necessary since Government could not

undertake to purchase matches to an unlimited extent. It would also be necessary to fix the price at which Government would purchase from manufacturers.

As regards selling arrangements Government might establish wholesale depots in the large centres. This might be objected to on the ground of expense. Financial control could be exercised by purchasers paying for their requirements through the Treasury. This method might be considered cumbrous and unsuited to the requirements of the trade.

If monopoly of sales was considered desirable it might be entrusted to an independent sales corporation. Pending organisation of such a corporation Government might administer the monopoly through its own agency with the assistance of a Committee representing manufacturers, traders and general commercial interests. Import of matches might be undertaken by Government or might be controlled by a system of license.

The Tariff Board asked for the views of the Chamber on the various points raised and in particular as to how far it considered a system of Government monopoly in matches was desirable both in the interests of the industry and of the country in general.

In reply the Committee stated that, generally speaking, the Chamber was opposed to any form of Government interference with trade and industry which, it held should, as far as possible, be restricted to the collection of revenue. It would, therefore, be disinclined to favour any of the measures suggested in the letter under reference unless it could be shown that the danger from the operations of the Swedish Trust was very real and that the Indian Match Industry was

deserving of protection. In the opinion of the Committee neither of these contentions had been proved.

The Tariff Board appeared to be obsessed with the fear that the financial power, better organization and superior quality of output of the Swedish Match Company was going to result in the extinction by competition or purchase of a nascent indigenous industry. The Committee considered that what the country wanted was the best possible article at the lowest possible price. The ability of the Swedish Match Company to manufacture matches superior in quality to those of the smaller Indian factories did not appear to be disputed. The fear was expressed that the Swedish Match Company might obtain a practical monopoly of manufacture. Whilst generally speaking the Committee were not in favour of monopolies, they viewed with equanimity the supremacy of the Swedish Match Company among manufacturers in India provided it turned out matches of a quality and at a price to satisfy the demands of the consumer. The fact that the smaller and less well-equipped factories were finding that their output was being eliminated from the country market by the Swedish Match Company *prima facie* showed that the manufacturers of the latter were better and cheaper. The policy of the protection of an article inferior and dearer to that which could be obtained elsewhere by the consumer could not surely be economically defended.

Nor were the Committee convinced that the present policy of the Swedish Match Company was altogether detrimental to the interests of this country. As Sir Padamji P. Ginwala stated in his remarks, it did not appear to be its policy to create an entirely foreign monopoly in any country in which it carried on its business. It tried to get as much capital as it could from the country subject to its own ability

to maintain its control; it also appointed Indian Directors or Directors of the nationality of the country in which it operated: it would obviously employ mainly local labour and as far as possible, use Indian materials. If this was so, the factories under its control would undoubtedly be more efficiently managed, employment of local labour would be regular and presumably well paid and the tendency would be to prevent the growth of unsatisfactorily managed concerns which, as evidenced not only in India but in other countries, were more in the nature of an incubus than anything else. If at some future time the Swedish Match Company attained a position of such dominance as to be able to demand its own price and was tempted to profiteer this danger would probably be met by competition from Japan which country would doubtless seize an early opportunity of regaining the trade, a large portion of which was in its hands a few years ago.

The Chamber was asked whether it considered that a monopoly in the sale of matches could be formed and, if so, whether such a solution would prove satisfactory. An instance of the successful working of this form of monopoly was quoted, but it was not at all certain that such a system would be as successful in this country where the opportunities for evasion were so much greater than in a country whose inhabitants were notoriously amenable to methodical regulations such as this would entail. Furthermore, an army of subordinate Government employees would be created throwing an additional burden on the taxpayer. In regard to the general principle of State monopolies, the Chamber had stated in evidence before the Indian Taxation Enquiry Committee that it would not recommend an extension of the monopoly system.

Reverting to the question of protection, the Committee failed to see any serious reason in favour of protecting a local industry which was unable to satisfy the conditions laid down by the Fiscal Commission in para. 97 of their report inasmuch as there was insufficient raw material in this country to supply its needs and the industry was not one which would eventually be able to face world competition without protection. The Committee were of the opinion that the question of protection should be kept strictly separated from the question of making good the losses in revenue caused by the decline in the import of matches. Looking at the matter from the latter point of view the simplest and most effective way of collecting revenue seemed to be by means of import duty on the imported article and the Committee considered therefore that it was desirable to retain some portion of the import trade or at any rate so to scale the duty as to enable the imported match to enter when the price of locally made matches rose above average world prices, thereby providing an automatic safeguard against an abnormal rise in the price of a commodity in universal use.

In September 1928, a Bill to provide for the protection of the match industry was passed by the Indian Legislature. In the statement of objects and reasons attached to the Bill it was stated that in their report, regarding the protection to the match industry, the Tariff Board had recommended that the existing rate of import duty on matches should be maintained and converted into a protective duty. The Government of India accepted this recommendation and the object of the Bill was to give effect to it.

It was also proposed in the Bill to convert the existing import duties on undipped splints and veneers into pro-

tective duties. It was stated that unless this were done the protective duty on matches would not be effective.

PROPOSED PROTECTION OF CERTAIN CHEMICALS.

The following resolution No. 199-T. (8) was issued by the Department of Commerce of the Government of India on the 16th July 1928 and members of the Chamber whose interests would be affected by the proposed protection were advised to represent their views to the Tariff Board direct :—

The Government of India have received representations from Messrs. The Eastern Chemical Company and the Dharamsi Morarji Chemical Company requesting that protection might be extended to the marginally noted chemicals. In pursuance of paragraph 3 of the Resolution of the Government of India, Department of Commerce, No. 3748, dated the 10th July 1923, the Government of India have decided to refer to the Tariff Board for examination these representations along with any others of a similar nature which may be brought to their notice.

Sulphuric Acid
Hydrochloric Acid
Nitric Acid
Magnesium Sulphate
Ferrous Sulphate
Potash Alum
Aluminium Sulphate
Sodium Sulphide
Zinc Chloride
Copper Sulphate
Glauber's Salt

2. In making its inquiry the Tariff Board will be guided by the principles laid down in the Resolution adopted by the Legislative Assembly on February 16th, 1923, and will consider :—

(1) whether the conditions laid down in paragraph 97 of the Report of the Indian Fiscal Commission are satisfied in each case ;

(2) to what extent, if any, and in respect of what articles, or class or description of articles, protection should be afforded, and

(3) how its recommendations, if any, will affect industries using these articles.

3. The removal of the import duties on the raw materials of industry was recommended by the Fiscal Commission and is in accordance with the principle of the Resolution adopted by the Legislative Assembly on the 16th February 1923. Chemicals are utilized as raw materials in certain Indian industries, and the Government of India have decided

that, along with the question of extending protection to the manufacture of particular chemicals, the Tariff Board will examine the question of the removal of the import duties on those Chemicals, which are used as materials in Indian industries.

4. Firms or persons interested, who desire that their views should be considered by the Tariff Board, should address their representations to the Secretary to the Tariff Board.

RECORD OF VALUE OF GOODS IN CURRENCY OF THE INVOICE.

The Collector of Customs in March 1928 informed the Committee that a case had been discovered in which an appraiser, in converting an invoice value in foreign currency into Indian currency, had made a simple but serious arithmetical mistake which resulted in a loss of about Rs. 25,000 to Government revenue. The calculation could not be checked by the Customs Audit Department as the value in the original currency of the invoice was not recorded in the bill of entry and only came to light adventitiously. To prevent similar mistakes passing undetected, the Collector with the approval of the Central Board of Revenue issued a notice requiring importers of goods assessable to duty on the landed cost, as defined in Section 30 (*b*) of the Sea Customs Act, to show in their bills of entry in addition to the value in rupees and other particulars, the invoice value of the goods in the currency of the relative invoice. It was pointed out that it was not necessary to show the value for each item separately but all items paying the same rate of duty might be grouped together and the total invoice value for each group shown. The rate at which the foreign currency was converted into Indian currency should also be shown at the bottom in the body of the bill of entry.

LIST OF COTTON PIECEGOODS.

The Government of India in 1905 prescribed a list of cotton piecegoods, their object being to simplify the differentiation between piecegoods assessable at 3½ per cent. and other cotton goods assessable at 5 per cent. under the tariff in force at that time. The list since then has come up annually for revision except between 1919 and 1921 when it was discontinued as the same rate of duty was levied on all cotton goods during those years. In 1922, however, cotton piecegoods and other manufactured cotton goods were again assessed to duty at different rates and the Government of India re-introduced the list which they now revise annually as was done before. Towards the end of September 1928 the Director-General of Commercial Intelligence and Statistics inquired whether the Committee had any modifications to suggest in the list.

The Committee after consulting the Import Sub-Committee replied that they had no modifications to suggest.

INDIAN TARIFF (AMENDMENT) BILL.

A Bill to amend the Indian Tariff Act was introduced on the 13th February in the Legislative Assembly and subsequently passed by that body and by the Council of State.

For purposes of record the statement of objects and reasons attached to the Bill is quoted below:—

The object of this Bill is to give effect to certain minor amendments which it is proposed to make in Schedule II to the Indian Tariff Act, 1894 (VIII of 1894). The more important proposals in the Bill are dealt with *seriatim* below. They are included in a separate Tariff Bill instead of in the Finance Bill, because they have not been made primarily with reference to the revenues of 1928-29.

2. *Cinchona bark and alkaloids extracted therefrom including quinine.*—It is proposed to amend item 14 so as to cover alkaloids

derived from other sources than cinchona bark, which are chemically identical with alkaloids extracted from cinchona bark. It may be mentioned, for example, that the chemical constitution of quinoline whether prepared from a cinchona bark alkaloid or aniline and nitrobenzene is the same.

3. *Gold and silver sheets and plates.*—It is proposed to remove the import duty of 30 per cent. on gold and silver sheets and plates which have undergone no process of manufacture subsequent to rolling and to include them under item 20 of the Import Tariff. These articles are raw materials of an industry, and it is considered desirable that they should, in accordance with the recommendation of the Fiscal Commission, be admitted free of duty. Gold bullion and silver bullion are already free, and the process of rolling adds but slightly to the value of the bullion. It is also proposed to amend items 132 and 133, so as to make it clear that the amended item 20 does not cover gold and silver leaf.

4. *Paper money.*—It is proposed to place currency notes and the like on the free list. They are at present assessable to duty at 15 per cent. on their intrinsic value fixed at Re. 1 per hundred notes. But imports on Government account are already exempt from duty under a notification issued under Section 23 of Sea Customs Act. Imports by post have also hitherto been exempted by executive practice, which ought to be regularized, and import as cargo on private account is rare.

5. *Illustrations specially made for binding in books.*—Illustrations for books are imported free under item 24 of the Import Tariff when they are bound in a book. But they are assessable to duty at 30 per cent. under item 138 if they are imported separately. A certain class of illustrations cannot be produced in India, but has to be imported and bound up in the book or journal after arrival. The inevitable effect of a high duty on such illustrations when imported separately is to drive publishers to have the whole book printed or produced abroad when the illustrations will be allowed to enter free as part of the book. In order to remove this anomaly, a notification under Section 23 of the Sea Customs Act was issued in September 1927, exempting such illustrations from the duty leviable on them under item 138. It is now proposed to place this exemption on a statutory basis.

6. *Stone prepared as for road metalling.*—The importations of road metal have in the past been very rare, so that from the revenue point of view the duty of 15 per cent. to which it is subject under item 118 is negligible. The Government of Madras having represented that certain local bodies in the Madras Presidency experience great difficulty in obtaining locally good metal for their roads and that the present duty acted more or less as a prohibitive duty on the import of good metal from Ceylon, a notification was issued in December last exempting from import duty stone prepared for road metalling. It is now proposed to place this concession on a statutory basis.

7. *Specimens illustrative of natural science.*—Only specimens illustrative of natural science are at present admitted free of duty under item 26 of the Tariff. It is considered that the item is unduly restrictive and that it should be extended so as to include models and wall diagrams for illustration of natural science.

8. *Currants.*—By a notification under Section 23 of the Sea Customs Act, the import duty leviable on currants under item 67 of the Import Tariff was reduced to Re. 1-4-0 per cwt. This reduction was made to carry out a *modus vivendi* with Greece, by which complete and unconditional most-favoured-nation treatment was secured for all Indian goods on importation into that country. It is now proposed to incorporate this rate in the law.

9. *White Portland cement.*—The specific duty of Rs. 9 per ton on Portland cement was fixed in 1926 with reference to the then existing duty of 15 per cent. and tariff valuation of Rs. 60 per ton. It has been brought to notice that the incidence of the specific duty on white Portland cement, a recognized commodity used for special purposes such as repairing and joining marble, making tiles and imitation marble and plaster and stucco work, is much below 15 per cent. *ad valorem*, the landed cost of the article being Rs. 130 per ton. It is accordingly proposed to amend item 46C of the Tariff so as to make it possible to levy a duty of 15 per cent. on such cement.

10. *Silver-plated surgical instruments.*—Under the Import Tariff nickel-plated surgical instruments are assessable to duty at 15 per cent. (item 91) and silver-plated surgical instruments at 30 per cent. (item 129). But before it can be determined whether a surgical instrument

is silver plated or nickel plated, it is necessary to test such an instrument. By far the greater portion of imported surgical instruments and appliances are, however, nickel plated. In order, therefore, to avoid inconvenience to the Customs administration, not justified by revenue considerations, and the testing of these delicate instruments, a notification under Section 23 of the Sea Customs Act was issued in August 1926, exempting silver-plated surgical instruments from so much of the import duty as was in excess of 15 per cent. It is now proposed to place this concession on a statutory basis.

11. *Cotton, hair and canvas ply belting for machinery.*—In its report on the question of tariff equality in respect of the manufacture of camel hair, cotton and canvas ply belting in India the Tariff Board has recommended that a duty of 5 per cent. *ad valorem* should be imposed on imported cotton, camel hair and canvas ply belting. The Government of India have accepted this recommendation. They have, however, found it impossible to accept the Board's proposal that the duty on black proofing should be removed, but they have decided that the duty on camel hair yarn should be reduced from 15 per cent. to 5 per cent. instead of 6 per cent. as recommended by the Board. It is proposed to give effect to these changes in the present Bill.

12. The amendments are intended to come into effect from the seventh day after this Bill becomes law.

IMPORT TARIFF SCHEDULE.

Alteration in Headings.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 20th December 1927 the following resolution was adopted unanimously :—

" This Association records its disapproval of the action of the Government of India in making changes in the headings of the Import Tariff Schedule without previously consulting importers likely to be affected by such changes, and recommends that in future when changes in the tariff headings are under contemplation Chambers of Commerce and other bodies interested should be consulted by the Central Government before such changes are brought into effect."

A copy of the resolution was in due course submitted to the Government of India who in reply pointed out that the procedure followed by the Director-General of Commercial Intelligence for the revision of the Tariff Valuation Schedules was to consult, either directly or through the Collectors of Customs, the principal Chambers of Commerce at the five major ports in November each year, both as regards tariff values and the classification of the units to which the values were applied. It was understood that, so far as changes in values were concerned, the Associated Chambers were satisfied with the existing procedure and that the object which the resolution had in view was that the trade should receive longer notice of proposed changes in classification and should be consulted in all cases before they were introduced.

Government stated that they had given careful consideration to the resolution, and were prepared to modify the procedure as follows :—

The Director-General would circulate to the principal Chambers of Commerce all proposals affecting classification as they were received by him, in the course of the first 6 or 7 months of the year. The Chambers of Commerce would be requested to furnish him with their written views on these proposals by September or October and these would be taken into consideration by him in formulating his provisional proposals covering changes both in classification and values. He would then as usual consult the principal Chambers again in November in regard to these provisional proposals.

Proposals affecting classification which might be received by the Director-General in the latter part of a year would generally be held over for circulation to the Chambers in the following year unless they were very simple or of an urgent nature and in that case they might be introduced in the provisional publication without prior circulation to the Chambers of Commerce. These might, however, be treated as

exceptional cases and the Director-General would make a special point of discussing them at his meeting with the Chambers of Commerce at Calcutta and Bombay.

Government hoped that the above procedure would adequately meet the wishes of the Associated Chambers of Commerce so far as consultation with the principal Chambers of Commerce was concerned. As regards consultation with the other bodies interested, the Government of India considered that the object of the resolution would be achieved if the Chambers of Commerce would consult the bodies affiliated to them before submitting their views to the Director-General and if their representatives attended, as many of them do, his meetings with the Chambers at Calcutta and Bombay. To remove any possible misapprehension, the Government of India desired to make it clear that although the communications from the Director-General of Commercial Intelligence and Statistics would be marked "confidential" there would be no objection to the Chambers of Commerce consulting their affiliated bodies in regard to the changes suggested.

A copy of the above communication from the Government of India was forwarded by the Associated Chambers to this Chamber for an expression of its views thereon.

The Committee, in consultation with the Import Sub-Committee, replied stating that the proposals appeared satisfactory and they considered that Government should be thanked for the modifications which were to be introduced.

TARIFF VALUATIONS.

In accordance with the usual practice the Director General of Commercial Intelligence and Statistics met representatives of the Chamber on Monday, 5th November

1928, and discussed with them his proposals in connection with the annual revision of the tariff schedule in respect of articles assessed to duty at tariff valuations.

A copy of the revised schedule will be found in VOLUME II.

DELAYS IN THE CUSTOM HOUSE.

(*See Reports* 1925, *Vol. I, page* 140 ; 1926, *Vol. I, page* 191.)

During the month of May 1928 the attention of the Committee was drawn to the delays in the passage of imported goods through the Bombay Customs consequent on the recent tightening up of the procedure. The complaints emanated from several importing firms and concerned more particularly the Appraising Department. It was alleged that owing to the regulation requiring one bill of entry for each invoice the work had been greatly increased without a corresponding increase in the appraising staff. It was further alleged that owing to the procedure in force the work was unevenly divided between the different appraisers. As a result of the conditions prevailing in the Custom House the Committee were informed that it took 5 to 6 days to clear piecegoods through the Customs, as under :—

Manifest numbering took	1 day.
Appraising Department (checking invoice) took	½ day.
Appraising Department (assessing value) took	2 days
Cash Department took	1 day.

On rare occasions goods might be passed in 4 days. But on the other hand cases were not unknown where as many as 10 days were required to clear goods. Previously the normal time was 2 days.

In addressing the Collector of Customs in the matter the Committee stated that these delays were causing considerable inconvenience to firms owing to the loss of time of their employees who were kept waiting in attendance at the Custom House for long periods. The risk of extra Port Trust charges being incurred and the loss of interest on money had also to be considered. Complaints of congestion in the Customs were confirmed by members of the Committee and also the Import Sub-Committee of the Chamber and the situation appeared sufficiently serious to call for investigation into the procedure employed in the Custom House with a view to accelerating the passage of goods. If it were shown that mere reorganisation would not be sufficient to effect a substantial improvement and that an increase in staff was necessary the Committee said that it might be possible for them to assist by making representations to Government on the subject.

In replying to the Committee the Acting Collector of Customs stated that the matter had been and was under his consideration and that he would be grateful for any assistance which the Committee might be able to give by furnishing specific instances of delay. He suggested, however, that it would be of greater service if the Committee would advise members of the Chamber and other complainants to instruct their assistants to lay their complaints before the head of the Department concerned or, failing satisfaction, before himself. Such a procedure, the Collector added, was likely to be of great assistance and could be regarded as being in anticipation of any joint action which the Committee of the Chamber might feel impelled to take.

The Committee consequently addressed a circular to all members on the subject and were informed subsequently that considerable improvement had taken place.

In August 1928 the Collector of Customs informed the Committee that the Custom House had been considering steps to reduce the delays that were occasionally experienced by the mercantile community in putting through their documents during the busy seasons. He felt that some improvement could be achieved by altering the Custom House procedure in certain ways. One such way, which, it was hoped, would go far in facilitating the work of the public in the Custom House, was the extension, as far as possible, of the "second appraisement" system or, in other words, the acceptance of duty before examination of goods.

It was stated that the advantages of the proposed system were :—

(1) Duty was paid in the Custom House immediately after the Office Appraiser completed the bill of entry. The importer could then go to the docks and have the goods examined and cleared without going back to the Custom House, unless the Shed Appraiser found it necessary to make a reference back to the Custom House.

(2) It would no longer be necessary for importers to bring their samples to the Custom House. The Shed Appraisers would be competent to examine the samples in most cases, and would forward them to the Custom House only when it was found essential to do so.

To explain the contemplated change the Collector gave a skeleton sketch of the existing and proposed procedures for comparison :—

Existing procedure.	*Proposed procedure.*
Bill of Entry is noted.	Bill of Entry is noted.
Bill of Entry is presented to Appraiser for assessment.	Bill of Entry is presented to Appraiser for assessment.

Appraiser gives an order for examination through Shed Superintendent.	Appraiser completes Bill of Entry and gives an order for examination through Shed Superintendent.
.....	Senior Appraiser countersigns.
.....	Duty is paid.
Shed Superintendent forwards packages to Examining Appraiser.	Shed Superintendent forwards packages to Examining Appraiser.
Examining Appraiser examines and reports to the Custom House Appraiser.	Examining Appraiser examines and reports to Shed Appraiser.
Office Appraiser completes Bill of Entry.	Shed Appraiser gives out of charge order.
Senior Appraiser countersigns.	.....
Duty is paid and Cash Department gives out of charge order.	.....
Goods are cleared.	Goods are cleared.

The Collector added that under the new scheme the Examining Appraisers in the Alexandra Dock would be formed into four groups, each under a Shed Appraiser, who would control their activities and be responsible for the smooth working of his section. Similar groups would subsequently be formed, if necessary, in the old docks.

The proposed procedure, however, was not what the Sea Customs Act laid down as the normal procedure for the assessment of goods. To place the new procedure on a proper legal basis, therefore, the Collector was advised that the importer should subscribe a declaration on his Bill of Entry that he accepted the new procedure for the assessment of his goods. He had accordingly issued the underquoted notice to the public and he requested the Committee to furnish him with their views on the new procedure.

NOTICE.

It has been the practice in this Custom House to accept duty on imported goods after the completion of examination (if any) and assessment, but it has now been considered desirable in the interests of importers to introduce a new procedure under which as far as

possible duty will be accepted before the completion of examination and final assessment. To start with the procedure will not apply to goods assessed at specific rates on tariff valuation and will also exclude goods which for want of covering documents or any other reasons it may be deemed necessary to examine prior to the assessment of duty.

2. It has, however, been pointed out that under the strict letter of the Sea Customs Act, duty should not be accepted until after the examination contemplated by Section 31 for *ad valorem* goods and the assessment of the goods have been completed. This difficulty can be met if there is an agreement between importers and Customs Authorities to the effect that the acceptance of a deposit of duty calculated on the importer's own valuation is not to be deemed to be final until assessment is completed. It has therefore been decided that on and from the 15th August 1928, the new procedure will be adopted in the case of Bills of Entry in which the importers make the following declaration :—

"It is hereby declared that the acceptance of a deposit of duty calculated on the declared value and description of the goods specified in the Bill of Entry before examination and assessment shall not be deemed to imply acceptance by Government of such declared value and description or to affect the rights of Government under Sections 31 and 32 of the Sea Customs Act until the Appraising Department shall have finally accepted each declared value and description."

3. This declaration should be on the original Bill of Entry and may be printed on the face of the Bill of Entry above the importer's signature to the general contents of the document or may be written or stamped upon the reverse in which case it will have to be accompanied by another signature.

The Committee after carefully examining the newprocedure in consultation with the Import Sub-Committee. expressed their appreciation of any scheme which aimed at accelerating the passage of goods through the Customs. It appeared to them, however, that under the new scheme importers were being asked to accept an indefinite contingent liability and they were of opinion that importers should be advised

promptly if their assessments were not in order. The Committee inquired within what period documents would be returned to importers and the assessment could be regarded as final. They noted that the new procedure was optional and they considered that it might be given a trial.

In reply the Collector stated that the new declaration on the bill of entry laid down in the new procedure was merely intended to save the right of the Custom House to vary the declaration provisionally accepted before examination, if the results of the examination showed it to be necessary.

Further it was stated that the Custom House already had the power under Section 39 of the Sea Customs Act to realise short levied duty within three months of the original payment of duty. The new procedure could make no alteration in this statutory provision, and the statutory period of three months would also run from the date of payment of duty in the first instance, unless there was an extra levy after the examination of the goods. In the latter case, the three months' period would run from the date on which the extra duty was paid. As goods would ordinarily be examined immediately after the payment of duty, importers would in the normal course know very speedily whether the original assessments, so far as the examination of the goods could reveal, were or were not in order.

To a further enquiry from the Committee the Collector of Customs stated that if there was an extra levy of duty before examination, the demand would be made at once and before the goods were declared "out of Customs charge." In other words the beginning of the three months' period prescribed by Section 39 would only be post-dated by a few days.

The Committee in replying stated that they were of opinion that it should be definitely stated in the form of declaration that the date of final acceptance of each declared value and description should be that on which the "out of Customs charge" was given. The Committee suggested that words to the above effect might be added at the end of the form of declaration.

On further consideration of the question, however, the Committee at a later date informed the Collector that they agreed to the scheme previously outlined by him being given a thorough trial.

EXCESS RAILWAY CHARGES ON UNBOOKED LUGGAGE.

A member in April 1928 addressed the Committee complaining that no free allowance was granted on luggage which a member of their staff brought with him from Agra to Bombay without having had it weighed at the point of departure. Although this was hardly a matter which came within the scope of the Chamber the Committee in consultation with the Docks and Railways Sub-Committee gave it their consideration as being of general interest.

The rule governing the matter is quite clear as will be seen from Rule 103 of the G. I. P. Railway Coaching Guide which runs as follows :—

103. *Unbooked or partially booked luggage.*—

(*a*) The free allowance mentioned in rule 100 (*a*) applies only to luggage booked at the station where the passenger's ticket is issued to the station for which the ticket is available and the free allowance can be claimed only when luggage is booked before the journey is commenced. When luggage in excess of the free allowance is found

unbooked en route or at destination, the whole is weighed and charged for and no free allowance is allowed. Passengers who have, however, booked a portion of their luggage and received the free allowance and who are subsequently found with additional luggage are charged only on the weight of such additional luggage.

(*b*) Passenger tickets on which a free allowance has been granted on account of luggage booked should have the letters L. or L. B. written or stamped on the reverse of the ticket as an indication that the benefit of the free allowance has been given.

The railways state that every endeavour is made to bring prominently before the public the penalties incurred by failure to have luggage weighed and booked at the starting station. In bringing the above to the notice of the member, the Committee said that it appeared to them that the only case which could be made against the railways had reference to the smaller stations where proper facilities for expeditious weighing did not perhaps exist. In such cases there might be a hardship, but stations such as Agra should not fall within that category.

The Committee at the same time addressed the railway companies with the suggestion that a circular should be sent from Railway Headquarters to all stations calling attention to the necessity for weighing luggage and instructing local railway officials to warn passengers that all unbooked lug gage would be charged for in full at destination.

QUOTATIONS FOR THROUGH FREIGHT RATES OVER FOREIGN RAILWAYS.

The Associated Chambers of Commerce of India and Ceylon in August 1928 informed this Chamber that the Association had been addressed by the Karachi Chamber in regard

to the difficulties experienced by commercial interests in obtaining correct quotations for freight rates on foreign lines. In bringing the matter to the notice of the Railway Board the Associated Chambers expressed the opinion that it was very desirable that the head offices of railways in the different provinces should be prepared to give freely any information and assistance that might be available to them. The calculation of railway rates was such a technical matter that it was frequently by no means easy for a mercantile firm to ascertain through rates from the tariffs: and it would be realized that the railway rates calculation would frequently determine whether or not a business under contemplation could be undertaken. In the circumstances it was essential that the merchant should be able freely to consult expert opinion, namely, the head office of the commercial department of the railway situated in his province; and in the event of the railway applied to for the information being unable to accept responsibility for the accuracy of the quotations it seemed to the Associated Chambers important that such railway should at any rate undertake to ascertain with the utmost promptitude and to notify the inquirer whether the quotations given were correct.

The Railway Board in reply stated that there were certain practical difficulties in the way of railways quoting correct freight rates in through booking, but added that instructions had been issued to State-managed railways that steps should be taken to ensure the quotation of correct freight rates in through booking and, if necessary, their confirmation within a reasonable period.

In communicating the above to the members of the Association the President of the Associated Chambers stated that

he felt that the Railway Board's letter went as far as could be excepted; for, the main point upon which an assurance was required was that there should be the earliest possible confirmation from connecting railways as to the correctness of the through booking rates quoted by the originating railway. The President added that he was bringing the position to the notice of the following lines, namely:—The Assam-Bengal Railway, The Bengal-Nagpur Railway, The Bengal and North-Western Railway, The Bombay, Baroda and Central India Railway, The Madras and Southern Mahratta Railway and The South Indian Railway; and expressed a hope that those railways would be good enough to assist commercial interests by taking similar action to that which the Railway Board had asked State-managed railways to take.

In acknowledging the Associated Chamber's letter the Committee stated that they considered the reply received from the Railway Board satisfactory and that they trusted that Company-managed railways would fall into line in this matter.

RAILWAY FREIGHT ON COTTON.

The following resolution was proposed by the Karachi Chamber, supported by this Chamber and carried unanimously at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 17th and 18th December 1928:—

"That this Association strongly urges on Government the necessity for a substantial reduction in railway freight rates on cotton which have never been revised since the war and post-war increases were imposed."

RAILWAY FREIGHT ON COAL.

(*See Report* 1925, *Vol. I, page* 27.)

The Associated Chambers of Commerce of India and Ceylon in March 1928 forwarded for the views of the Committee a copy of a letter that had been received from the Upper India Chamber of Commerce in regard to the reduction in coal freights.

The Upper India Chamber, in their letter stated that they had noted with particular interest Sir Walter Willson's remarks in the Legislative Assembly on the 29th February 1928, on Mr. Neogy's motion to draw attention to the failure of Government to reduce coal freights. The Upper India Chamber contended that Sir Walter Willson's plea for the further reduction of coal freights seemed, however, to have been advanced more in the interests of the coal producing industry than of the multifarious coal consuming industries of India. Sir George Rainy seemed to have recognised this when in reply he stated that he wanted cheap coal for the industries. According to the report of the debate in the *Pioneer* Sir George Rainy stated that the question had been considered when the existing reduction was being arranged but the claims of other commodities had to be given precedence. The Railway Member was reported to have said that he was taking special measures to inquire into the matter and in particular was getting statistics to gauge the effect of the 1926 reduction on traffic. On the next occasion coal would, he said, be again considered. While the Committee of the Upper India Chamber accepted these assurances with appreciation they considered that more impetus would be given if the Associated Chambers addressed Government on the subject urging the reduction, not only in the interests of the coal industry but, primarily, in the interests of indus-

trial consumers. The Upper India Chamber stated that the 10 per cent. reduction in 1926 had been of assistance to the consumer, but that it did not go nearly far enough towards the removal of the very considerable previous increases in freight and that actually the reduction was universally received with disappointment. The pithead price of coal was back to the pre-war figure but the freight was still 20 per cent. higher than the pre-war figure, and in Cawnpore for instance, the freight in many cases represented more than 60 per cent. of the landed cost of the coal while in manufacturing centres further up-country the disproportion was higher still. The Upper India Chamber added that they did not desire to stress the point of the great handicap thus imposed on Indian industries, particularly in their existing state of depression. This was obvious and was recognised by Government. A point, however, to which they drew particular attention was that the 10 per cent. reduction though it had undoubtedly stimulated the demand, and therefore the traffic, was not sufficient in many cases to bridge the difference between loss and profit in certain industries; and the statistics as to the extent to which traffic had been stimulated by the reduction of 1926 were indeed misleading in endeavouring to estimate the effects of a further reduction. Then, again, any inquiry into the stimulus given to the traffic by reason of reduction in freights would be rendered less reliable by reason of the reduction in pithead cost, in itself an incentive to increased consumption. Mere statistics as to the traffic should therefore be accepted with caution while it was certain and incontestible that the existing high freights were a very considerable handicap on industry. The Upper India Chamber believed that an early, and if necessary repeated, representation by the Associated Chambers would be at once opportune and useful and they

trusted the President would share this view and would approach Government accordingly.

The Committee, after carefully considering all the points put forward by the Upper India Chamber, informed the Associated Chambers that they would be prepared to support a representation by the Associated Chambers in favour of a further reduction in railway rates on coal.

The following resolution was moved by the Upper India Chamber and carried unanimously at the annual general meeting of the Associated Chambers of Commerce held at Calcutta on the 17th December 1928 :—

" That in view of the importance of cheap coal on the industrial and economic life of the country and in the interests of the Indian coal trade it is imperative that there should be a substantial reduction in the present rates of railway freight on coal and coke."

RAILWAY FREIGHT ON FUEL OIL.

The following resolution was moved on behalf of this Chamber and carried *nem con* at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 17th December 1928 :—

" That in view of the fact that liquid fuel, Furnace and Diesel Oil are largely used in industrial concerns and public utility undertakings equivalently with coal it is reasonable that the railway freight on such oil should be reduced correspondingly with any reduction that may be made in the freight on coal and coke."

RAILWAY RATES ON PETROL.

The Associated Chambers of Commerce of India and Ceylon in June 1928 forwarded for the views of the Committee copies of correspondence that had passed between the Upper India Chamber and the Railway Board on the

subject of the application of the telescopic railway rates for petrol, the adoption of which, in place of the former uniform mileage rate, was announced by the Hon'ble Sir George Rainy when introducing the Railway Budget in the Assembly on 20th February 1928. The President considered that the official pronouncements on the subject justified the impression that it was intended that the telescopic rates should apply, as was the case with rates for coal, to through transit over more than one railway system, at any rate so far as State-managed railways were concerned; and he proposed that the Association should address the Railway Board in support of the representations of the Upper India Chamber. He, however, asked for the views of the Chambers on any points in connection with the matter, and particularly desired to know whether his proposed action was approved.

The Committee in reply stated that they were in favour of supporting the Upper India Chamber's representations to the extent of making telescopic rates applicable to through distances on lines under the control of the Railway Board. They felt, however, that privately-owned companies and Indian State Railways would be hit rather hard if through concessional rates were made applicable to them since in many cases the runs on the receiving or importing railway were for quite short distances. It would be difficult therefore to obtain the agreement of such railways to the grant of concessional rates.

There was one point connected with the development of bulk petrol storage to which the Committee took the opportunity of referring. Depots for this purpose were in course of erection all over the country, a large proportion of the petrol stored at these depots being on-carried after

it had been filled into cans. With a view to cheapening the cost of petrol up-country and opening up the interior it was suggested that concessional rates might be made to apply to petrol on-carried in this manner throughout its journey on the main railway lines regardless of the fact that at a certain point it was converted from bulk to packed. It was possible that the railway companies might view this suggestion as opening up a question of principle the extension of which they would regard with a certain apprehension. On the other hand it was possible that it might receive more sympathetic consideration from the Railway Board than the proposal to make telescopic rates apply to bookings on foreign lines. The Committee said they were content to leave the question of mentioning this point to the decision of the President in consultation with the other Chambers.

When addressing the Railway Board the Associated Chambers put forward the above suggestion and asked for the views of the Board on it.

RAILWAY FREIGHT ON PERISHABLE GOODS.

(*See Report* 1924, *Vol. I, page* 215.)

A member of the Chamber requested the Committee in April 1928 to endeavour to induce the Railway Companies to restore the concession which was formerly granted under which perishable goods were carried by passenger train at half ordinary rates. The Committee after carefully considering the question in consultation with the Docks and Railways Sub-Committee replied stating that they assumed that chocolates were the goods chiefly referred to and if this assumption was correct the Committee pointed out that this article was

never on the list to which half parcel rates applied. Perishable goods, which however did not include chocolates, were still carried by passenger train at half ordinary freight. The Committee understood that chocolates shipped in steamers only secured special stowage in that they were usually stencilled "stow away from boilers" or some such remark and were so far as possible treated accordingly. It was not clear to the Committee that chocolates travelling by goods train were more liable to be spoilt than those travelling in the hold of a steamer.

If importers were of the opinion that goods suffered when sent by goods train and for this reason preferred to send them by passenger train the Committee did not consider that they had any special grounds for asking for concessional parcels rates as in their opinion sweetmeats could hardly be regarded as 'perishable' goods. The Committee were informed that the actual difference between the rate by goods train and full parcels rate over a distance of, say, 300 miles was only about Rs. 1-13 on goods costing roughly Rs. 240 and that when the reduction in parcels rates takes place the difference would be only about Rs. 1-6.

The Committee also sent for the inspection of the member a chart which had been kindly supplied by the Agent of the B. B. & C. I. Railway showing the freight charges on a maund of chocolates presumed to cost Rs. 240 from Bombay to different places. It was observed that the percentage of railway freight to cost even at full parcels rates on a long journey of 1,300 miles was only about 4.8. In view of the above explanations the Committee were of the opinion that no case could be made out for railing chocolates by passenger train at concessional rates.

LIABILITY OF RAILWAYS FOR GOODS STORED ON RAILWAY PREMISES.

(*See Reports* 1925, *Vol. I, page* 182; 1920, *Vol. I, page* 126.)

An enquiry was received in March 1928 from the Hyderabad (Deccan) Chamber of Commerce as to what was the procedure followed in Bombay in regard to the liability of railways for goods stored on railway premises and the manner in which merchants were protected against loss due to theft, etc.

After consulting the Docks and Railways Sub-Committee, the Committee in reply to the Hyderabad Chamber stated that when the Railways at this end received unbooked goods on their premises they endeavoured to protect them to the same extent as booked goods without however accepting the same liability. It was added that the liability of the Railway started from the time the consignment was accepted, *i.e.*, when the railway receipt was issued.

CODE WORDS IN TELEGRAMS.

(*See Reports* 1908, *pp.* 59, 300; 1909, *pp.* 35, 315; 1926, *Vol. I, page* 224.)

In 1926 the Committee in reply to a reference from the Director General of Posts and Telegraphs in regard to a suggestion that had been made that code words should be limited to five letters and that the existing restrictions should be removed, stated that they would strenuously resist any proposal that would involve an increase in charges for code telegrams.

A member in August 1928 brought to the notice of the Committee that at the Conference of the International Telegraph Union which would be held at Brussels on 10th

September 1928, the question of reducing code words to five letters and of setting up a new tariff rate would come up for decision.

The Committee immediately addressed the Director-General of Posts and Telegraphs and inquired what proposals were likely to come before the Brussels Conference and if India was being represented what policy would be followed regarding the length of code words and the cost of telegrams.

They informed the Director-General that they were opposed to any proposal which involved an increase in the charges for code telegrams and referred to the views expressed by the Chamber in 1926.

The Director-General in reply informed the Committee that India would be represented by Mr. H. A. Sams, C.I.E., I.C.S., (Director-General of Posts and Telegraphs, on leave) and Mr. P. N. Mitra, C.A., (Assistant Director-General, Telegraphs), and that the question of limiting code words to five letters would be discussed at the Conference. The Indian representatives had instructions to oppose any proposal to reduce the length of code words to five letters and would bear the Chamber's views in mind.

The Federation of Chambers of Commerce of the British Empire in October 1928 in reporting on the discussion that took place at the International Telegraph Conference at Brussels explained that the ten-letter code, its cost and conditions of use, were left unaltered except that in place of the pronounceability test there was a stipulation that words of six, seven or eight letters must contain at least two vowels and those of nine or ten letters, three vowels; the first five letters in every case must include at least one vowel and the remainder of the word at least one; for code

purposes Y is a vowel. It seemed improbable that any of the existing codes did, in fact, infringe this Regulation.

In addition to, and side by side with, the ten-letter code there would be introduced a new code system, the words of which would consist of five letters. These five-letter words need contain no vowels and would be free of the pronounceability test or other restriction. The five-letter code word would be charged, as respects extra-European messages, at approximately two-thirds of the existing rate and, as respects the European zone at approximately three-quarters of the existing charge; messages would, however, be subject to a four-word minimum. The address and signature would be charged at the same rate as the body of the message.„

The Federation stated that there were certain queries which would undoubtedly arise in connection with the two systems, some of which might be settled in advance. If five-letter code words and ten-letter code words were employed in the same message, the whole would be charged at the full rate. At the moment when plain language was mingled with code the plain language was charged at the rate of ten letters to a word. The same system would be applied to the new five-letter code, namely, every five letters of the plain language would be charged as a five-letter code word. Figures might not be included in the five-letter code messages unless in conjunction with letters to form what were technically known as "Commercial Marks." If in a ten-letter code message a word was included which did not comply with the vowel rule, it would be charged at five letters to the word without affecting the cost of the rest of the telegram.

The theory was that as new codes were written, the code-maker, unhampered with restrictions as to vowels, etc.,

would be able to obtain as good results with five letters as he could with ten, and so, in spite of the relatively higher charge for the five-letter word, the new system would be cheaper, and thus supersede the ten-letter code. The main point, however, was that the user was free to continue with the existing system or to adopt the new one, whichever he found more advantageous.

CABLE AND BEAM WIRELESS SERVICES.

(*See Report* 1927, *Vol. I, page* 161.)

The Associated Chambers in April 1928 forwarded for the information of the Committee a copy of a letter addressed to them by the Upper India Chamber of Commerce in connection with the Cable and Beam services.

The Upper India Chamber stated that their attention had been drawn to the statements that had appeared in the Home and Indian Press, concerning the proposed amalgamation of the Eastern Telegraph Company with the Marconi Company.

It appeared to the Committee of the Upper India Chamber that this amalgamation would create a monopoly which would not be to the public interest inasmuch as it would put an end to the healthy competition which was beginning to make itself felt, not only in the reduction of cable rates but also in the greater efficiency of both cable and wireless services.

It had been stated that the amalgamation was subject to satisfactory arrangements with the Governments of Great Britain, the Dominions and India, so that the interests of the public should not suffer, but as far as the Upper India Chamber were aware the Government of India had not, up to that time, declared their policy in this important matter.

There were of course other cable companies serving India, but even in regard to these it was understood that amalgamations as between themselves and/or others were in discussion or in progress.

The Upper India Chamber suggested that this was a matter in which the Associated Chambers of Commerce might very usefully take action by asking the Government of India what steps they intended to take to safeguard the interests of the public in this country.

The Associated Chambers in addressing the Government of India in the matter stated that they had had under consideration the announcements which had appeared in the Press, both at home and in India, on the subject of the amalgamation of the interests of the Marconi Company with those of the Eastern Telegraph group. They had noted the improvements which had taken place in cable services as a result of the competition of the Beam System and they were apprehensive that, unless adequate safeguards were provided an amalgamation such as was apparently likely might be detrimental to the public interest by substituting a monopoly for the existing healthy competition. The Chambers understood that any fusion of interests would be subject to the approval of the Government of India and they would welcome an assurance from Government that, in any negotiations which might take place the interest of the public generally, and the interests of trade and commerce in particular, would be kept prominently in view. Should it be possible for Government to indicate what steps were in contemplation for the protection of the interests of the public in the matter, such information would be greatly appreciated.

The Government of India in reply stated that they were assured that the interests of the public generally and of trade

and commerce in particular had been and still were being given their full weight in the discussions which were proceeding and to which the Government of India were a party. They regretted however that they were not in a position at the moment to make any definite statement in regard to the steps that were in contemplation for the protection of the interests of the public in the matter.

On the 27th July 1928 the Government of India published a summary of the report of the Imperial Wireless and Cable Conference containing the terms on which the merger had been effected between the Eastern and Associated Cable Company and the Marconi Wireless Telegraph Company in one undertaking under a predominant British control. A Communications Company would also be formed with a capital of £30,000,000 to which the Cable and Marconi Companies would, in exchange for shares, sell all their communications. The Communications Company would also acquire Government cables and hold a lease of the Post Office Beam Service.

The Advisory Committee of the Company would include representatives of Governments participating in the Conference and with the approval of the Governments concerned the representatives of other parts of the Empire might be added from time to time as required. No increase of rates prevailing at the date of the formation of the Communications Company would be made except with the assent of the Advisory Committee.

BROADCAST RECEIVING SETS ON BOARD SHIP.

Under the provisions of the Indian Telegraph Act, 1885, and the Indian Telegraph (Amendment) Act, 1914, it is

unlawful to establish, maintain or work any wireless telegraph on board a ship registered in British India, except under cover of a licence granted by the Director-Genera of Posts and Telegraphs. The conditions of issue of licenses to use wireless apparatus for the purpose of broadcast reception on board ships registered in British India were published by the Director-General of Posts and Telegraphs in March 1928 and are reproduced below for general information.

I.—*For ships equipped with commercial wireless installations.*

Broadcast receiving licences for such ships are issued only to the shipowners and not to passengers or members of the crew individually. One such licence will suffice for broadcast receiving apparatus erected on each ship, and any shipowners desiring such a licence should apply to the Director-General of Posts and Telegraphs, Wireless Branch, Simla, giving the name of the ship concerned.

The following special conditions are imposed in addition to the conditions printed on the licence:—

1. The use of a ship's main aerial for the reception of broadcast programmes is prohibited except when the ship is in port
2. The broadcast receiving apparatus and aerial must not be connected in any way with the ship's main wireless installation.
3. The broadcast receiving apparatus must not be worked by the ship's wireless operator during his hours of watch.
4. Persons in charge of the broadcast receiving apparatus must sign the usual declaration of secrecy if by such use they become able to intercept private telegrams to and from the ship.

Ship's wireless operators should be instructed to report to the Master any interference with a ship's main wireless installation caused by a broadcast receiver on board. It is within the competence of the Master to prohibit the use of wireless apparatus by passengers or crew, if he considers it desirable to do so.

II.—*For ships not equipped with wireless installations.*

Broadcast receiving licences for such ships can be issued to individual officers or members of the crew. Any member of a ship's com-

pany desiring such a license should apply in the first instance to the Director-General of Posts and Telegraphs, Wireless Branch, Simla, giving the name of the ship forwarding the written consent of the shipowners to the use of the apparatus.

3. The Director-General is not authorized to issue licences for the erection of wireless telegraphs on board ships registered in countries other than British India and applicants from such foreign vessels should apply for a licence to the administration to which the ship is subject.

PAYMENT OF MONEY ORDERS BY CHEQUE.

The Presidency Postmaster, Bombay, in April 1928, asked for the views of the Chamber on a proposal of the Accountant-General, Posts and Telegraphs, to alter the procedure under which money orders were paid by cheque. This system was followed in the case of persons or firms who received several money orders daily and who were desirous of having payment made by cheque instead of in cash. The procedure hitherto in force was that a list of the money orders to be paid on any day was made up by the Post Office and handed to the payee with a cheque for the amount. The payee signed the acknowledgments of the money orders and a receipt for the cheque, and these were handed to the postman and the cheque was subsequently presented for payment. If the payee, however, found that any of the money orders in the list were not intended for him, or if there was any other mistake, the cheque and the list had to be returned. The cheque was then cancelled and a fresh one for the correct amount was issued. In the meanwhile, however, the Postmaster had sent the signed acknowledgments to the remitters. The Postmaster-General proposed to modify the procedure so that a cheque would not be given to the payee until he had acknowledged the correctness of the list and had accepted the money orders entered thereon.

The list and the money orders would be left one day with the payee by the postman, who, on the next day would leave the cheque and take away the acknowledged list and the money order acknowledgments.

The Committee informed the Postmaster-General that the proposals suggested by him appeared reasonable and satisfactory.

BILL TO AMEND THE INLAND STEAM VESSELS ACT, 1917.

The Government of Bombay and the Associated Chambers of Commerce in March 1928, forwarded for the views of the Chamber a copy of a Bill further to amend the Inland Steam Vessels Act, 1917.

In the statement of objects and reasons attached to the Bill it was mentioned that the control exercised by Government over inland steam vessels carrying on goods and passengers service in this country did not extend to fixing the rates at which they could levy charges on the public. Virtually in the position of monopolists, the inland steamer organizations enjoyed unfettered freedom in this matter. In Bengal and Assam where they supplied very considerable facilities for transport, their charges were considered to be unduly high. There had been for some time a good deal of local public agitation against this state of things, but to no effect. It seemed reasonable that, when Government exercised a certain amount of control over railways owned and managed by private companies, in the matter of regulations of freights and fares, similar control should be assumed in respect of inland steam vessels also. It was proposed in this Bill to invest Government with authority to fix maximum and minimum freights and fares that could lawfully be charged

by inland steamer services, on the analogy of similar authority in regard to company managed railways. While the maximum rates would protect, the public against exorbitant demands, the minimum scales to be fixed under the Bill would prevent unfair rate-wars which had in the past defeated indigenous efforts organizing inland steamer service in competition with powerful combines in Bengal.

A second provision in this Bill was to enable Advisory Committees to be constituted and attached to the inland steamer concerns at different important stations, more or less on the lines of Railway Advisory Committees. It was asserted that as matters stood at the moment the agents of the monopolist companies running inland steamer services were not in touch with public opinion and did not pay adequate attention to the grievances of the travelling public.

The Committee in replying to the Associated Chambers of Commerce and the Government of Bombay stated that the members of this Chamber were not greatly affected by the Bill and they did not therefore desire to discuss its provisions in detail. On the broad question of principle, however, the Committee had always been opposed to any form of Government interference with trade, which was not strictly necessary and this measure therefore did not meet with their approval.

MERCHANT SHIPPING ADVISORY COMMITTEE.

(*See Report* 1927, *Vol. I, page* 177.)

The Government of Bombay towards the end of May 1928, forwarded to the Chamber a copy of a letter and its accompaniment that had been addressed by the Government of India to all Local Governments relating to the constitution and function of the Merchant Shipping Advisory Committee. The Government of India drew the attention of Local

Governments to section 8 of the amending Act, which empowered the Governor-General in Council to "appoint Committees for the purpose of advising him when considering the making or alteration of any rules or scales under the Act, consisting of such persons as he may appoint representing the interests principally affected, or having special knowledge of the subject matter."

The Government of India pointed out that the Hon'ble the Commerce Member, when moving that the Indian Merchant Shipping (Amendment) Bill be taken into consideration undertook to consult commercial opinion on the question of the composition and functions of the Committee or Committees, and to consider in the light of the opinions received whether it was desirable to define these by statute.

They accordingly requested Local Governments to favour them with their views on the following questions:—

(i) whether there should be only one Advisory Committee, dealing possibly through Sub-Committees with various aspects of merchant shipping, or whether there should be a series of Committees;

(ii) what should be the composition of the Committee or Committees as the case may be;

(iii) what should be their functions; and

(iv) whether a specific provision should be embodied in the law regulating the composition and functions of the Committee or Committees, or whether the present provision, which permits a more elastic procedure, is preferable.

The Committee, after consulting the Shipping and Export Sub-Committee, replied that in their opinion:—

(1) There should be one Central Advisory Committee only, and not a series of Committees. They recommended that, if necessary, that Advisory Committee should appoint from among its members Sub-Committees to deal with special aspects of merchant shipping.

(2) The Committee suggested as an appropriate arrangement that the present Central Advisory Committee for Lighthouses should be empowered to act as the Merchant Shipping Advisory Committee, always provided the Lighthouse Committee included Calcutta and Bombay representatives as at present.

(3) The functions of the Advisory Committee should be to advise Government in all matters pertaining to merchant shipping, foreign and coastal, as required from time to time, and the Committee suggested that they might be requested to furnish a report on the working of the Act, say, every two years.

(4) As it was desirable that the Advisory Committee should have as wide a scope as possible the Committee did not think it necessary that a specific provision should be embodied in the law regulating the composition and functions of the Committee.

MERCHANT SHIPPING (CONVENTION) ACT, 1914.

SAFETY OF LIFE AT SEA.

(*See Reports* 1913; *pp.* 81, 581; 1914, *pp.* 70, 551; 1922, *Vol. I, page* 119; 1924, *Vol. I, page* 264; 1925, *Vol. I page* 206; 1926, *Vol. I, page* 239.)

The Chamber was informed in February 1928 by the Hon'ble Sir Arthur Froom, its representative in the Council of State, that by an order in Council dated the 20th December 1927, the coming into operation of the provisions of the Merchant Shipping (Convention) Act, 1914, had been further postponed until the 1st January 1929.

RULES UNDER THE INDIAN MERCHANT SHIPPING ACT, 1923.

The following notification was published by the Commerce Department in the *Government of India Gazette*, dated 14th January 1928:—

No. 655-S.—The following draft of further amendments to the rules published with the notification of the Government of India in the

Finance and Commerce Department, No. 1354, dated the 14th March 1886, which it is proposed to make in exercise of the powers conferred by sub-section (I) of Section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923) is published as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration by the Governor-General in Council on or after the 15th February 1928.

Any objection or suggestion which may be received from any person with respect to the draft before the date fixed as aforesaid will be considered by the Governor-General in Council.

Draft Amendments.

1. In sub-rule (1) of Rule II of the said rules :—

(*i*) in clause (*b*) after the words ' short voyage ' the words letter and brackets ' other than a ship referred to in clause (*e*) ' shall be inserted, and for the figures and words ' 20 saloon and 800 other passengers ' the figures and word '800 passengers' shall be substituted ;

(*ii*) in clause (*d*) for the words, letter and brackets 'other than a ship referred to in clause (*b*) ' the words, letters and brackets ' other than a ship referred to in clause (*b*) or clause (*e*) ' shall be substituted ;

(*iii*) after clause (*d*) the following clauses shall be inserted, namely :—

(*e*) Every ship below 1,000 tons burden which is engaged on a short voyage of not more than 24 hours from port to port shall carry a supply of medicines and surgical appliances, as specified in Schedule C annexed to these rules.

(*f*) For the purposes of this rule a ship trading between Aden and any other port in British India shall be deemed to be engaged on a long voyage and

(*iv*) clause (*e*) shall be re-lettered (*g*).

* * * *

The Committee in addressing the Government of India in regard to the notification pointed out that in clause (*e*) of sub-rule (1) of Rule 11 there occurred the expression " every ship below 1000 tons burden." It was presumed that clause (*e*) had been drafted with special reference to the coasting trade and that by 1,000 tons burden 1,000 tons net registered tonnage was meant. In the Merchant Shipping Act, 1,600 tons gross was the standard used for the purpose of distinguishing the tonnage of coasting and home trade steamers and granting wireless exemptions. In the interest of uniformity the Committee suggested that Government should adhere to one term of classification of ships when referring to tonnage, and that " 1,000 tons burden " be altered to " 1,600 tons gross." It was understood that a vessel of 1,600 tons gross was usually under or about 1,000 tons net register, so that Government would still be fulfilling their intentions if the Committee's suggestion was adopted. The Committee added that the term " tons burden " appeared nowhere in Lloyd's Register in quoting the various tonnages, *viz.*, gross, net and under-deck tonnage. It appeared desirable to adhere to the recognized technical definitions in distinguishing tonnage.

PROPOSED REVISION OF THE RULES FOR PILGRIM SHIPS.

The Government of Bombay in September 1928 forwarded to the Chamber for opinion a copy of a letter they had received from the Government of India submitting a draft of certain rules for pilgrim ships which it was proposed to make in exercise of the powers conferred by sub-section (1) of section 213 of the Indian Merchant Shipping Act, 1923 (XXI of 1923). A draft of a further notification was also submitted directing that the number of superficial and cubic feet of space to be

available for each pilgrim in the between-deck on which he was accommodated should be 16 and 96 respectively.

In the covering letter the Government of India stated that opinion was also invited on the following points :—

(*a*) whether it would be desirable and practicable to require that all pilgrims should be rationed with cooked food by the ship during the voyage (Article 107 of the International Sanitary Convention) ;

(*b*) whether specific legislation should be undertaken to provide for the payment of compensation to pilgrims in cases referred to in Article 152 of the Convention ;

(*c*) whether the Indian Merchant Shipping Act, 1923, should be amended so as to bring the penalties prescribed under that Act into line with the requirements of Articles 152 to 159 of the Convention, taking Rs. 10 as the equivalent of 25 gold francs and ;

(*d*) whether higher money penalties should be imposed under sections 167 (1) and 201 (2) of the Indian Merchant Shipping Act as in Articles 157 and 156 respectively of the Convention.

The Committee after consulting members interested informed Government that they associated themselves with the views expressed by Messrs. Turner Morrison & Co., Ltd., who had already addressed the Post Officer in the matter.

For purposes of record a copy of the letter dated 26th September 1928 of Messrs. Turner Morrison & Co., Ltd., is reproduced below :—

" We have the honour to acknowledge your No. 1174S. of the 19th instant enclosing two draft notifications embodying the tentative proposals of the Government of India for the revision of the existing rules for pilgrim ships.

Replying to the points raised in paragraph 2 of your letter we are of opinion that (*a*) it would be at once undesirable and impracticable to ration all pilgrims with cooked food during the voyage. It would be practically impossible to satisfy the various requirements of pilgrims from the different parts of India and elsewhere and we are strongly of opinion that this measure would be productive of nothing but friction and discontent. This Company have now under consideration the question of providing restaurants on board where cooked food may be bought or not as each individual pilgrim desires and we strongly urge that the result of this experiment should be awaited before any other measures are considered.

(*b*) If legislation is undertaken for this purpose we consider it should allow for the unavoidable cases of stowaways which from time to time occur, more particularly at Jeddah.

(*c*) Wilful infringements of Articles 152 to 159 of the Convention appear to us unlikely to happen in practice. Should the Government of India be aware of circumstances, however, which makes it appear to them that an increase of penalties is desirable we suggest that the draft should make it clear that wilful infringements alone are punishable. We make this suggestion in the light of our experience in the past with stowaways.

(*d*) *Vide* reply to (*c*) supra.

Turning now to the texts of notifications Nos. 1 and 2, we comment as follows :—

Section 56 (1).—We observe that this section sets apart hospital accommodation at the rate of 3 per cent. of the pilgrims carried instead of 2½ per cent. which is the existing rule. It is possible that this may be a printer's error, but in any case we are unable to see any reason why the hospital accommodation should be increased by one-half per cent. The Medical diaries of this Company's vessels since 1914 will show that in no case has the existing accommodation of 2½ per cent. ever been fully utilized and that there has always been room to spare. Under these circumstances, therefore, we oppose the increase as being unnecessary and unfounded upon any practical dictates. Similar remarks apply to Section 56-3 (*b*). In the case of a vessel carrying say 1,500 pilgrims, and having a permanent hospital to accommodate 2½ per cent. of those pilgrims at 32 sq. feet, a further

area of 720 sq. feet would be required for the isolation hospital instead of 144 sq. feet at present required—an increase of 500 per cent. It would in point of fact be an impossibility to find such a space on the upper deck of any pilgrim vessel unless specially designed and built with that object in view. There are no instances of epidemics known to us to have occurred on pilgrim steamers and in our opinion the provision of such hospital accommodation would merely be a useless and unnecessary incubus.

Section 59 (2).—The provision of a complete treatment of anti-plague and anti-cholera vaccine for each pilgrim on board appears to us to be excessive and would result in raising the fares by nearly Re. 1 per head, the approximate cost of the two treatments. The inoculation on board of each pilgrim would be a very lengthy affair and we are strongly of opinion that inoculation would be far better dealt with by the Port Health Authorities in such cases where they considered it desirable and necessary. We have never known an outbreak of plague on board a pilgrim steamer nor of cholera and such sporadic cases which might occur could, in our opinion, be easily held in check without inoculation of every pilgrim on board. We would mention here that most of this Company's steamers are fitted with a Clayton Disinfecting plant by which every compartment on board the vessel can be disinfected separately or collectively which would materially assist in checking the incidence of contagious diseases in epidemic form.

Section 62 (5).—No mention is made here of disinfection by sulphur dioxide on a large scale. As mentioned, *supra*, the Clayton sulphur dioxide machine is fitted to most of the Company's vessels and affords an efficient means of disinfecting the vessels without the danger of so strong a poison as corrosive sublimate. We suggest adding the use of the Clayton plant as an alternative to paras. (*b*) and (*c*) of sub-rule 5, Section 62.

Section 55.—*Amount and distribution of baggage.*—We do not consider it practicable to enforce this rule as pilgrims are always reluctant to deposit their heavy baggage in the holds and the work entailed in registering and numbering the baggage of pilgrims would necessitate a large staff and cause much delay and confusion. Nor do we consider it practicable to strictly limit the weight of each pilgrim's

baggage as we have tried to do this in the past and found that parties of pilgrims usually join together in hiring a cart for their baggage and send only one man in charge of it who, when challenged alongside the steamer on the question of excess baggage, promptly states that the baggage under his charge is that of a number of persons. In any case the average pilgrim does not carry baggage in excess of the proposed scale the exceptions being petty merchants and hawkers, who take piecegoods, etc., for sale in the Hedjaz the traffic in which could easily be stopped by a more rigid examination by the Customs Authorities who should insist on goods which are obviously being taken for sale in the Hedjaz being shipped as cargo under Custom's supervision."

RULES UNDER THE NATIVE PASSENGER SHIPS ACT.

(*See Reports* 1913, *pages* 81, 581; 1914, *pages*, 70, 551 ; 1921, *Vol. I, pages* 114, 115 & 119 ; 1924, *Vol. I, page* 264 ; 1925, *Vol. I, pages* 205, 206 ; 1926, *Vol. I, page* 239.)

In February 1928 the Government of India appointed Mr. W. J. Wilton, a Board of Trade Ship Surveyor and Captain E. W. Whish, R.I.M., to examine the technical questions connected with deck passenger accommodation, life saving appliances, etc., on board native passenger ships. After an examination of the report submitted by these Officers the Government of India revised the draft rules regarding native passenger ships which were published in 1925. Copies of the draft notifications which it was proposed to be issued in regard to the revision of the rules relating to (1) Space Measurement ; (2) Fire extinguishing appliances ; (3) Signals of distress ; (4) Life saving appliances ; and (5) Latrine and other sanitary arrangements, were submitted by the Government of Bombay to the Chamber for criticism in October 1928.

After consulting the Shipping and Export Sub-Committee the Government of Bombay were informed that the draft

amendments in each case appeared to be generally acceptable and that the Committee had no remarks to offer thereon. (*See Volume II.*)

PERSIAN GULF LIGHTS.

(*See Report* 1925, *Vol. I, page* 218; 1927, *Vol. I, page* 170.)

Mr. M. A. Hughes, the Chamber's representative on the Persian Gulf Lighting and Buoying Advisory Committee, resigned his seat in April 1928 on proceeding to Europe and the Committee nominated Mr. N. Birrell to serve in his stead. At a later date Mr. Birrell also resigned his seat and Mr. J. C. Reed was invited to take his place.

It was noted in the Chamber's Report for 1927 that the Persian Gulf Light fees were reduced as from 1st April 1927 from 3 annas to 2 annas per ton. In May 1928 the Chamber's representative on the Advisory Committee reported that from 1st April 1928 the fees had been reduced from 2 annas to 1½ anna per ton except in the case of tugs which would pay an annual compounded charge of Re. 1 per ton. In December 1928 the Chamber's representative further reported that the Advisory Committee had recommended to Government that the fees should be reduced from 1½ annas per ton to 1 anna per ton as from 1st April 1929.

CENTRAL ADVISORY COMMITTEE FOR LIGHTHOUSES.

(*See Report* 1927, *Vol. I, page* 171.)

Under Section 294 A of the Indian Merchant Shipping Act, 1923, as amended by the Indian Merchant Shipping (Amendment) Act, 1928, the Governor-General in Council has

power to appoint Committees to advise on rules and scales under the Act. During the year the following Central Advisory Committee for Lighthouses was appointed :—

The Hon'ble Sir Geoffrey Corbett, K.B.E., C.I.E., I.C.S., (*Chairman.*)

P. H. Browne, Esq., C.B.E.

K. C. Dinshaw, Esq.

The Hon'ble Sir Arthur Froom, KT.

Captain Sir Edward Headlam, C.S.I., C.M.G., D.S.O., R.I.M.

M. A. Master, Esq.

N. J. Roughton, Esq., I.C.S. (*Secretary.*)

A meeting of the Lighthouse Central Advisory Committee was held in Delhi on the 5th December 1928 but as Sir Arthur Froom was at that time on tour with the Indian Central Committee which was co-operating with the Indian Statutory Commission, Mr. A. O. Brown, on the recommendation of the Chamber, was appointed to serve as a substitute.

INTERNATIONAL LABOUR CONFERENCE.

TWELFTH AND THIRTEENTH SESSIONS, GENEVA, 1929.

The Government of India on the 25th October 1928 issued the following Press Communique :—

The Government of India have been informed that two Sessions of the International Labour Conference will be held at Geneva in 1929—the first, a General Session and the Second, a Special Session dealing with questions relating to Maritime Labour. The General Session (Twelfth Session) will open on the 30th May 1929 and the items on the formal Agenda of this Session are :—

I. Prevention of Industrial accidents.

II. Protection against accidents of workers engaged in loading or unloading ships.

III. Forced Labour.

IV. Hours of work of salaried employees.

Under the double discussion procedure there will be a final discussion on the first two items and a first discussion on the third and fourth items.

The Maritime Session (Thirteenth Session) will open on the 10th October 1929 and the Items on the Agenda of this Session are: —

I. Regulation of hours or work on board ship.

II. Protection of seamen in case of sickness (including treatment of seamen injured on board ship).

III. Welfare of seamen in ports.

IV. Minimum standard of professional qualifications for Masters, navigating officers, and engineer officers in charge of watches on Merchant Vessels.

2. The representation of each State for each of the two Sessions should include four delegates of whom two will be Government representatives, one a representative of the employers and one a representative of labour. The right of nominating all the delegates rests with Government, but in selecting the delegates for employers and labour, the Government of India will attach due importance to recommendations made by organised representative associations of employers and employed.

3. All suggestions as to the nomination of non-Government delegates for both the Sessions should reach the Secretary to the Government of India in the Department of Industries and Labour at the earliest possible date, and in any case not later than the 15th January 1929, in order to enable Government to make the selections, to report them to the International Labour Office and to make adequate arrangements for the journey of the delegates.

4. Allowances (on a scale which can be ascertained by application to the Department of Industries and Labour) will be granted by Government to defray the expenses of delegates finally nominated.

In November 1928 the Associated Chambers of Commerce of India and Ceylon informed this Chamber that the Bengal Chamber had recommended to Government the appointment,

as delegate representing employers, of Mr. P. H. Browne, C.B.E. of Messrs. Mackinnon Mackenzie & Co., Calcutta. The Committee of this Chamber supported the nomination and also later supported the nomination of Mr. P. Mukerjee of the Punjab Chamber of Commerce as one of the four advisers to the employers' representative at the Conference.

PROTECTION AGAINST ACCIDENTS OF WORKERS ENGAGED IN LOADING AND UNLOADING SHIPS.

The Government of Bombay in September 1928 forwarded for the views of the Committee copies of a questionnaire relating to the question of the protection against accident of workers engaged in loading or unloading ships. The questionnaire with replies from the various Governments was on the agenda for consideration at the Twelfth Session of the International Labour Conference to be held at Geneva in 1929.

In the limited time at their disposal the Committee did not find it possible to submit detailed replies to the questionnaire nor did they consider it necessary to do so. They stated that while they were in favour of all reasonable precautions being taken to prevent accidents to workers engaged in loading or unloading ships, they were strongly opposed to any fresh legislation which would tend to place a still heavier financial burden on shipowners, particularly British shipowners, who, in comparison with foreign owners, were already handicapped by an excess of legislation, since in the past the British Government had been more ready to adopt recommendations made by International Conferences than foreign Governments only to find themselves placed at a disadvantage in consequence.

The Committee were of the opinion that shipboard workers in India were not more liable to accidents than workers in other occupations and it appeared to them that the risks to which they were exposed were sufficiently provided for by existing legislation. The Indian Workmen's Compensation Act, 1923, stipulates under the list of persons who are included in the definition of workmen:—

(*a*) Any person who is employed as the Master of a registered ship or as a seaman;

(*b*) Any person employed for the purpose of loading, unloading or coaling any ship at any pier, jetty, landing-place, wharf, quay, dock, warehouse or shed, on, in or at which steam, water or other mechanical or electrical power is used. (*Vide* Schedules II, IV, and V of Indian Workmen's Compensation Act.)

The clause under (*b*) was extended in July 1927 to cover ships loading in the stream also. It appeared to the Committee, therefore, that the Indian Workmen's Compensation Act fully covered Indian labour either on shore or in the ship and that further legislation on the subject was unnecessary, at any rate so far as this country was concerned. The Committee understood that similar Workmen's Compensation Acts existed in most European countries.

The Committee added that it was, however, desirable that the International Labour Conference should discuss the subject fully after receiving the opinions of the various Governments and only adopt a Draft Convention upon ascertaining inadequate legislation on the part of any Government or Governments, in which case the Draft Convention should be framed on the lines of the legislation in force at the moment in the countries that the Conference considered

had already taken proper steps to protect the interests of labour working on shipboard.

At a later date the Government of Bombay forwarded to the Chamber a copy of a letter they had received from the Government of India on the question of the introduction of regulations for the protection of workers employed at docks, wharfs, etc. The Government of India asked for information as regards the existing position and also for the views of the local Government as to the desirability of protecting by legislation the above classes of workers.

The Committee in reply stated that so far as they were aware there were no regulations or Acts in force at Indian ports for preventing accidents other than the Workmen's Compensation Act, the terms of which made it expedient to take all precautions. The Committee therefore adhered to the opinion previously expressed by them that the Indian Workmen's Compensation Act fully covered Indian labour either on shore or in the ship and that further legislation for the protection of such labour was unnecessary.

RECRUITMENT OF INDIAN SEAMEN.

PROPOSED AMENDMENT OF THE INDIAN MERCHANT SHIPPING ACT, 1923.

(*See Reports* 1921, *Vol. I, page* 152 ; 1922, *Vol. I,* page 217.)

The Government of Bombay in May 1928 forwarded to the Chamber a copy of a Bill further to amend the Indian Merchant Shipping Act, 1923, and requested to be favoured with the views of the Committee on the provisions of the Bill.

In the statement of objects and reasons attached to the Bill it was stated that the existing system of recruiting sea-

men through licensed brokers, ghat serangs and ghat butlers, which lent itself to extensive bribery and corruption, had been unreservedly condemned by the Seamen's Recruitment Committee, appointed by the Government of India in 1922. This Committee recommended the abolition of the system and its replacement by Employment Bureaux, organised and maintained, either by representative Associations of shipowners and seamen in co-operation or by the State, as suggested in the draft Convention for establishing facilities for finding employment for seamen, framed and adopted by the General Conference of the International Labour Organization of the League of Nations, in its session at Geneva in June 1920. The Bill was intended to give effect to the unanimous recommendations of the Seamen's Recruitment Committee for the establishment of Employment Bureaux by the State and the abolition of the system of recruitment through the licensed ghat serangs and ghat butlers. The penal provisions with regard to the receipt of unauthorised remunerations for securing employment for seamen had been further stiffened in accordance with the recommendations of the Committee.

The Committee of the Chamber in replying to Government stated that the Bill purported to give effect to the recommendation of the Seamen's Recruitment Committee for the establishment of employment Bureaux and the abolition of the system of recruitment through licensed brokers and ghat serangs. In submitting their views in 1922 on the report of the Committee presided over by Mr. Clow the Committee of the Chamber remarked that while in their opinion no change in the system in force in Bombay was called for, they were prepared to express their agreement with certain of the recommendations contained in the report in the event of it being eventually decided that a

change was necessary; subject to certain reservations they accepted the main proposals of the Clow Committee. Since that date, so far as the Committee were aware, the Government of India had taken no steps to introduce legislation for the purpose of implementing the Clow Committee's recommendations, but the Hon'ble Sir George Rainy stated in debate that during the last three or four years Government had been trying in Calcutta to bring about an improvement in the state of affairs disclosed by the report and that according to the latest information there had been a distinct improvement and the abuses complained of did not prevail to anything like the same extent as formerly.

The extensive unemployment among seamen immediately after the war had aggravated to an intolerable extent the parasitism which appeared to be an inevitable feature of Indian industrial life. But it was recognised at the time that conditions in Bombay were much better than in Calcutta and according to the Committee's information a further improvement had since taken place. The chief abuse complained of was the system of bribes demanded from seamen by the serangs. The Committee understood that special attention had been paid to this in recent years and if the system had not been abolished its worst features had been eliminated.

The Bill under consideration provided for the establishment of employment Bureaux and increased the penalties for bribery but it made no attempt to deal with other points which were bound up with the existing system *viz.*, advances to crews and their dependants and responsibility for desertions Sir George Rainy alluded to the serious practical difficulties in working an employment Bureau. In the opinion of the Committee any attempt to make substantial changes in the

conditions of any large industry must be fraught with danger. The existing system of recruitment had been in force for a great number of years. It was understood by the seamen and it provided crews promptly and easily. The Committee felt that if as a result of the present inquiry it was found that abuses still prevailed to such an extent that a change of system was imperative, it would be for Government to undertake a comprehensive measure which would deal with all the aspects of the problem. The Committee added that the Bill under consideration dealt with the subject piece-meal and for that reason alone should be opposed.

INDIAN SEAMEN'S GRIEVANCES.

The Shipping Master, Bombay, in June 1928 forwarded to the Chamber a list of grievances and demands which had been formulated by the General Secretary, Indian Seamen's Union, and inquired what action, if any the Committee proposed to take in the matter or that the General Secretary of the Union might be communicated with direct.

After consulting the Shipping and Export Sub-Committee the Committee in replying to the Shipping Master stated that they did not propose to communicate with the General Secretary as suggested, nor did they consider this a matter in which the Chamber should intervene at any rate at that stage. They added that they understood that the grievances and demands in question were receiving the attention of the shipping companies.

PROPOSED RESERVATION OF THE COASTAL TRAFFIC OF INDIA TO INDIAN VESSELS.

(*See Report* 1927, *Vol. I, page* 167.)

In May 1928 the Government of Bombay forwarded to the Chamber a copy of a Bill to reserve the coastal traffic of

India to Indian vessel which was introduced in the Legislative Assembly on the 22nd March 1928 and requested to be favoured with the views of the Committee thereon.

The Committee in reply stated that an identical Bill was introduced in the Legislative Assembly in February 1927 and the Committee on that occasion were totally opposed to the Bill. They saw no reason to modify the opinion then formed. The Bill purported to have the support of the recommendations of the Mercantile Marine Committee, but as the Hon'ble Sir George Rainy pointed out in the debate on the 22nd March 1928 the Mercantile Marine Committee merely reported that if the end in view was to promote the development of India's mercantile marine an effective means of doing so would be to reserve the coastal traffic. They did not attempt to consider whether such a policy was likely to be beneficial to the country. The Committee of the Chamber were of the opinion that the objections raised by Sir Charles Innes in 1926 were conclusive against the scheme, and in their view the Bill should be stoutly opposed on the ground that the reservation of coastal traffic to those holding a license from the Government of India was not in the interest of commerce and industry. Clause 9 of the Bill proposed to enact that after four years the traffic should be reserved for tonnage under the controlling interest of British Indian subjects. This was an attempt to obliterate British shipping interests in this country and constituted a flagrant and uninformed piece of discriminatory legislation. If the principle contained in this Bill were once admitted the Committee apprehended that other interests would in succession be expropriated.

DIVERSION OF TRADE FROM BOMBAY.

(*See Reports* 1925, *Vol. I, page* 157 ; 1926, *Vol. I, page* 170 ; 1927, *Vol. I, page* 235.)

The question of the loss of trade to Bombay by its diversion to other ports has been receiving the earnest consideration of the Committee of the Chamber for several years past. In November 1928 the Indian Merchants Chamber addressed a lengthy letter to the Government of Bombay on the subject and emphasised the necessity of joint action on the part of all interested in the trade of Bombay, *viz.*, the Government of Bombay, the Bombay Port Trust, the Bombay Municipality, the Railways, the local commercial bodies, shipping companies, etc., for ascertaining the exact causes of the trade deflection and the possible remedies to remove the same. The Indian Chamber therefore recommended that an authoritative and fully representative Committee should be appointed with sufficient powers to collect the necessary materials and to make a comprehensive enquiry into the whole question.

In addressing the Government of Bombay in the matter the Committee strongly supported the suggestion of the Indian Merchants Chamber and added that they desired that this Chamber should be represented on such a Committee.

DIVERSION OF PIECE-GOODS TRADE FROM BOMBAY.

Handling and Storage of Packages.

(*See Reports* 1925, *Vol. I, page* 157 ; 1926, *Vol. I, page* 170 ; 1927, *Vol. I, page* 235.)

The Committee early in March 1928 were addressed by the Bombay Native Piece-goods Merchants' Association who stated that efforts were being made to divert the import

piece-goods trade of Bombay to some new ports, which were offering greater facilities for handling and storing piece-goods.

They pointed out that the charges on piece-goods imported into Bombay were approximately four times more than the pre-war charges per package for handling and warehousing for one week.

They further stated they were fully aware that this Chamber had already made several efforts to move the Port Trustees in the matter. They were, however, of the opinion that it was now time to take action and get the charges reduced at least to a more reasonable and somewhat normal level, it being, of course not possible to bring them down at once to a pre-war basis. In this connection their Committee were prepared to co-operate with the Chamber.

The Committee, in replying to the Bombay Native Piece-goods Merchants' Association, requested that body to furnish them with figures showing the pre-war charges on piece-goods, *viz.*, wharfage, warehousing and insurance separately as compared with the present-day charges.

The following figures were furnished by the Association :—

	1913.	Present.
	Rs. a. p.	Rs. a. p.
Landing	0 4 0	0 9 0
Storing	0 2 0	0 14 0
Warehousing (per week) ..	0 0 6	0 1 9
Insurance	0 2 6	0 1 6

The Committee then addressed the Bombay Port Trust in the matter.

In reply the Bombay Port Trust stated that the figures of Port charges in force in 1913 as quoted by the Bombay Native Piece-goods Merchants' Association were correct, as also the present rates for landing (wharfage including surtax) and warehouse rent per week. The figure of 14 annas for 'land carriage' was not correct, as the Port Trust only levied a charge of 3 annas per package for storing charges as against 2 annas pre-war. Insurance, the Port Trust pointed out, was not their concern and they were not in a position to say that the rates quoted were correct. Moreover the Port Trust observed that the charge of 14 annas per package for 'land carriage,' quoted by the Piece-goods Association, represented the cost of removal of piece-goods from the Docks transit shed for storage in the duty paid warehouses. This work, the Port Trust stated, was entrusted by importers to their own muccadams or contractors and the rate compared unfavourably with the rate of eight annas a package at which the Port Trust in 1924 undertook such removals. The system of departmental removal had to be revoked owing to the negligible response from the piece-goods trade.

The Port Trust admitted that their charges were considerably higher than pre-war on most commodities; the average increase was about 75 to 85 per cent., but the same applied to practically all ports in the world, the reason being that the cost of labour, establishment and overhead charges had increased proportionately within the last decade thereby forcing the ports to raise their rates in order to balance their expenditure. In this respect the Port Trust stated that the charges on imports at Bombay were about the same as at Karachi and Calcutta. They further stated that the Trustees were making every effort to retrench expenditure and had introduced drastic economies with a view to reducing port

charges as soon as any appreciable improvement in trade enabled this to be done. The piece-goods trade, in common with other branches of import and export trade, would share any reduction that might be found possible.

The Committee in reply drew the attention of the Port Trust to the statement made in their letter that the Port charges were considerably higher than pre-war on most commodities, the average being about 75 to 85 per cent. The following figures which represent the 1913 and 1928 charges were admitted by the the Port Trust to be correct:—

	1913.	1928.	Per cent. increase.
	Rs. a. p.	Rs. a. p.	
Landing ..	.. 0 4 0	0 9 0	125
Storing ..	.. 0 2 0	0 3 0	50
Warehousing ..	.. 0 0 6	0 1 9	250

The Committee pointed out that these figures seemed to indicate that the increase was somewhat greater than that stated. The rise in warehousing charges of 250 % was particularly high and appeared to call for a reduction at the earliest possible moment.

The Committee stated that they were aware of the efforts the Trustees were making to retrench expenditure, they were glad to observe that these efforts were meeting with a measure of success and they trusted that the general reduction of wharfage charges foreshadowed by the Chairman would shortly be an accomplished fact. The Committee suggested that something might be done at once to re-introduce the pre-war system of stacking packages properly in the dock sheds. Delays in tracing would thereby be reduced and importers would avoid extra fees which frequently assumed serious proportions and were a source of irritation.

In communicating to the Bombay Native Piece-goods Merchants' Association the upshot of their correspondence with the Port Trust the Committee said that they had given this subject their careful consideration but they were unable to put forward any constructive suggestions with the object of lowering costs in handling goods at the port. They added that they would be glad to learn if the Association were able to make any practical proposals in which the Chamber could join.

The Port Trust in a further letter stated that the majority of merchants conversant with pre-war conditions in the docks were emphatically of opinion that the existing system of stacking was a great improvement on the pre-war system. It was asserted that the work was entrusted to one reliable contractor with an ample supply of efficient labour at his command. Formerly a number of petty contractors were employed and there was constant trouble and complaint. As evidence of the improvement in stacking and tracing packages in the sheds, the Port Trust pointed out that the extra fees collected in the docks in 1913-14, if calculated on the existing wharfage scale, would be found to average 9·25 annas per ton of cargo imported, as against 5·5 annas per ton in 1926-27 and 3·7 annas per ton in 1927-28.

The Committee after consultation with the Docks and Railways Sub-Committee and various firms of clearing agents who are members of the Chamber informed the Port Trust that from the statements received it appeared that the conditions prevailing at the Docks for sorting and stacking packages under the pre-war contract system were considerably better than those at present in force. Members complained that packages were not systematically stacked according

to marks and numbers nor did importers receive the assistance and attention they were entitled to from the shed staff in tracing missing packages.

The Committee stated that they felt strongly that greater supervision should be exercised over the shed staff who should be instructed to take a keener interest in their work and to be of more assistance to importers than they were at the moment.

In regard to the stacking of packages it had been suggested to the Committee that the Bombay Port Trust might be recommended to adopt the system in force in Calcutta under which packages were separately stacked in the sheds in bays according to the initial letter in the marks, the coolies being directed by a permanent staff of sorters. The Committee suggested that enquiries might be made of the Calcutta Port Commissioners as to how the system worked at that port.

RECEIPTS FOR PACKAGES LANDED IN A DAMAGED CONDITION.

The Bombay Port Trust in addressing the Chamber in July 1928 stated that official receipts received from consignees of goods imported through the docks and cleared by them, consisted of the relative bills of lading or agents' delivery orders endorsed "received in full" and signed. The Trust however proposed to alter the form of endorsement to "received in full as discharged from vessel" but before doing so they requested to be favoured with the views of the Committee on the proposal.

The Port Trust explained that when cargo was discharged from a vessel and stored in the docks transit sheds, any goods landed damaged were 'remarked for' as such and these 'remark lists' accompanied the tally sheet receipts

which were handed to the vessel's representative each morning—*vide* Docks' By-law No. 85. The Trust admitted no liability for the condition of the goods remarked upon in accordance with Docks' By-law No. 82. Turning, however, to the delivery side, the Trust as bailee was bound to offer to the consignees their goods in the same quantity and in the same condition as received from the vessel. As no damage additional to that which might have previously existed had been caused while the goods were in the custody of the Trust, the Trust demanded a full receipt from the consignees. Following the usual Government procedure, the Trust had always required the consignees to endorse their bills of lading "received in full" prior to effecting delivery. This Bill was the Trust's official receipt for the goods delivered. The Trust added that if the goods were lost or further damage occurred while in the custody of the Trust this advance receipt was not used as a means of evading such responsibility as the Trust as bailee had accepted.

It had been brought to the notice of the Trust that a shipping company had repudiated liability to the consignee in respect of goods landed damaged on the strength of the 'received in full' receipt obtained by the Trust from the consignee and despite the fact that the shipping company had been given a qualified receipt for the goods at the time of discharge ex-vessel. Another point that had arisen was an objection on the part of shipping companies to disclose to consignees the remarks passed to vessels on the ground that such receipts were confidential documents as between the ship and the Trust.

It appeared to the Trust that, although their demand for 'received in full' endorsement on the bill of lading was correct, as the Trust could only deliver to the consignee

such goods as they had received from the ship, there would be less misunderstanding to ship and consignee if the proposed form of endorsement was adopted. Further, the Trust was of opinion that in its position as a neutral body—and a bailee—it should disclose the condition in which the goods were landed ex-vessel to the consignees, when requested by the latter to do so.

The Committee after consulting the Docks and Railways, Import and Shipping and Export Sub-Committees informed the Port Trust that in their opinion the question primarily concerned the Port Trust and the shipping agents and therefore was a matter which should be decided between them. The importing members of the Chamber were not really affected because they usually employed their own muccadums who were present at the time of the steamer's discharge and arranged for a survey if the goods appeared to be in a damaged condition and if all importing firms made similar arrangements the Committee were of opinion that the trouble to which the Trust referred would not arise. The Committee, however, recognised that it was not always possible for consignees up-country to make such arrangements and they therefore thought it desirable that they should express an opinion from the point of view of the general interests of the trade of Bombay.

The Committee considered that this present difficulty arose in part from the extent to which the goods were 'remarked upon' and the policy of indiscriminately remarking led to discrepancies between the qualified receipts passed by the Trust to the ships agents and the "received in full" endorsements required by the Trust from consignees. The Committee recognised that the present state of affairs was irregular but they were not prepared to accept the remedy

suggested as it threw an additional and unfair burden on the ships agents. They however recommended that the procedure might be amended as follows:—

1. In the case of goods of which the consignee was prepared to take delivery without survey the form of endorsement should remain as hitherto "received in full." Such receipts should not be required in advance by the Port Trust, as had been the practice, but after inspection of the goods by the consignee.

2. In the case of transit goods "examined delivery" should be encouraged and in case of damage, survey should be compulsory.

3. If these recommendations were accepted the Committee saw no reason why the existing form of endorsement should be changed as proposed by the Port Trust.

The Committee were subsequently informed that the Trust did not consider their recommendations suitable and in the absence of further difficulty arising it had been decided to drop the matter.

PILFERAGE OF CARGOES.

(*See Reports* 1923, *Vol. I, page* 182; 1924, *Vol. I, page* 197; 1925, *Vol. I, page* 230; 1926, *Vol. I, page* 268.)

The Federation of Chambers of Commerce of the British Empire in January 1928 communicated to the Chamber the terms of the following resolution adopted by the Eleventh Congress of Chambers of Commerce which took place in Cape Town in October 1927:—

"That this Congress has observed with much concern the serious losses caused by the continued pilferage of cargoes which have the effect of increasing the cost of commodities to the public, and calls

upon all Chambers of Commerce of the Empire, especially those located at or near the Ports, to establish Anti-Pilferage Committees composed of representatives of merchants, shipowners and underwriters which will, amongst other things, take steps to (*a*) secure the co-operation of Harbour and Railway Authorities, Stevedores, Dockers, Lightermen and Wharf Labourers' Organisations; (*b*) conduct active propaganda to arouse public opinion against this evil; (*c*) urge the futility of fines as a deterrent; (*d*) agitate for stricter supervision wherever goods are handled or stored; (*e*) appoint special detectives where practicable; and (*f*) consider and report on anti-pilferage devices in connection with the packing of goods."

The Federation expressed the hope that this Chamber would be able to take steps on the lines indicated.

The Committee after consulting the Import Sub-Committee replied stating that from inquiries made it appeared that pilferage in Bombay was on the decline and was not sufficiently serious to justify the somewhat elaborate organization suggested. In Bombay the clearance of cargoes was effected by the Port Trust and the arrangements in the Docks for preventing and discovering pilferage were reported to be satisfactory. The Committee further stated that many steamship lines had their own staffs of watchmen to supplement the precautions taken by the Port Trust and the Police.

A copy of the resolution was sent to the Port Trust for favour of their views.

The Port Trust in reply gave details of some of the more important measures taken by them to minimise the risk of pilferage and subjoined statistics from which it appeared that there had been a steady decrease in pilferage in the last few years.

After consulting the Shipping and Export, Docks and Railways and Import Sub-Committees, the Committee wrote to the Port Trust thanking them for their letter and agreed that

the figures supplied by them showed a satisfactory improvement and that the establishment of an Anti-Pilferage Committee as suggested at the 11th Congress of the Chambers of Commerce of the British Empire appeared to be unnecessary. The Federation of the Chambers of Commerce of the British Empire were advised accordingly.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 17th and 18th December 1928, the following resolution was moved by the Calicut Chamber and carried *nem. con.* :—

" This Association invites the attention of the Government of India to the continued widespread prevalence of petty thefts and pilferage of cargoes in seaports throughout India, in industrial centres, workshops and railways, and are of opinion that the Government of India should at once take steps to investigate the extent which the evil has assumed in recent years in India and how far the special Acts now in force in certain provinces have been able to cope with the situation, and finally introduce legislation of an all-India nature with a view to stopping the growing evil."

TERMINAL TAX.

(*See Reports* 1925, *Vol. I, page* 247; 1926, *Vol. I, page* 285; 1927, *Vol. I, page* 203.)

As was noted in the Chamber's report for 1928 the Committee, in replying to a reference from the Chamber's representative on the Bombay Municipal Corporation, stated that they were very strongly opposed to the introduction of terminal taxes in Bombay as they were of opinion that such taxes constituted an unfair burden on commerce. The Committee also instructed the Chamber's representative to oppose on behalf of the Chamber any attempt which might be made in the Corporation to impose such taxes.

At a meeting of the Municipal Corporation held on the 28th November 1927, the following resolution was carried :—

"That the ninth report, dated the 20th October 1927, of the Revenue and General Purposes Committee regarding the substitution of a non-refundable Terminal Tax for the existing refundable Town Duties be referred back to the Committee with an intimation that the Corporation approve of the principle of the imposition of a Terminal Tax in substitution of the Town Duties, the schedule for the present to include those items which are at present liable to Town Duties with such slight alterations as are strictly necessary and the rate to be fixed so as to produce approximately the same revenue for the Municipality as is realised from the existing Town Duties and with a request that the Committee will submit to the Corporation in consultation with the Commissioner a schedule of rates on those lines for their approval and submission to Government."

The Chamber's representative proposed the following amendment to the original proposition but this was lost by a majority :—

"That in view of the opinion of the Indian Taxation Enquiry Committee that the Terminal Tax is an undesirable tax and in view of the strong feeling of the Mercantile Community, the Port Trust and the Railway Companies against the introduction of non-refundable terminal tax in substitution for the existing refundable Town Duties the ninth report, dated the 20th October 1927, of the Revenue and General Purposes Committee on the subject be recorded.

2. That with reference to their letter, General Department, No. 5671-A., dated the 18th November 1927, Government be informed that the Corporation have abandoned the proposal of substituting the non-refundable terminal Tax for the refundable town duties."

Towards the end of February 1928 the Sub-Committee of the Revenue and General Purposes Committee of the Municipal Corporation forwarded to the Chamber a copy of a schedule they had drawn up relating to the imposition of a terminal tax in substitution of the town duties. They stated that the schedule for the present included those items

which were at the moment liable to town duties, with such slight alterations as were strictly necessary and that the rates shown in the schedule produced approximately the same revenue for the Municipality as was realized from the existing town duties. They requested the Committee to furnish them with their views on the proposals.

The following is the schedule in question :—

SCHEDULE H.

Articles liable to payment of Town Duties.

Articles.	Maximum rates of refundable Town Duties leviable.	Maximum rates of non-refundable Town Duties leviable.
1. Grain of all sorts ..	0-6-0 per candy.	
2. Flour of all sorts ..	75 per cent. of the rate at the time being levied on the grain from which the flour is prepared.	0-3-3 per candy.
3. Wines and Spirits ..	0-4-0 per Imperial gallon.	0-3-9 per Imperial gallon.
4. Beer	0-0-6 per Imperial gallon.	0-0-3 per Imperial gallon.
5. Sugar, Molasses and Goor.	0-8-0 per cwt.	0-2-3 per cwt.
6. Ghee	0-10-0 per Bombay maund.	0-6-0 per Bombay maund.
7. Ghee substitutes (all substitutes which resemble ghee and which are capable of use as substitutes for ghee, but are not exclusively derived from milk)	....	0-10-0 per Bombay maund.
8. Firewood	0-2-0 per candy.	0-2-0 per candy.
9. Timber, excluding Railway Sleepers ..	2½ per cent. on market value.	2½ per cent. on market value.

The Committee in reply stated that they were not prepared to discuss the schedule at this stage as they were opposed in principle to any form of Terminal Tax. If, however, Government sanctioned the introduction of a terminal tax the Committee reserved the right to criticise the schedule in detail."

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on the 19th and 20th December 1927, the following resolution was moved by the Karachi Chamber and passed unanimously :—

"That this Association urges upon Government the necessity of expediting orders against the continuous tendency of municipalities (especially those at the ports), to increase and expand terminal taxes, which were unconditionally condemned by the Indian Taxation Enquiry Committee as offending against all the canons of taxation."

A copy of the resolution was duly forwarded to the Government of India by the Associated Chambers who were informed in reply that the Government of India fully recognised the importance of regulating the levy of terminal taxation in India, and added that the question had received their careful consideration for the last two years, but in view of certain legal and constitutional difficulties they had been obliged to defer action until the subject had been examined and reported on by the Statutory Commission, before whom it would be placed in due course.

In acknowledging receipt of copies of the above communication the Chamber suggested to the Associated Chambers that the representation, which it was proposed the latter should make to the Statutory Commission, should contain a reference to terminal tax and in particular to the harmful effect which the imposition of such a tax had on ports and other centres of transit trade.

At a meeting of the Bombay Municipal Corporation held on the 15th November 1928 it was resolved to approach Government with a request that they would be pleased to undertake the necessary legislation to bring into effect the proposal of the Corporation to substitute a non-refundable terminal tax for the existing refundable town duties.

The Committee subsequently addressed the Bombay Government and drew their attention to the letter from the Government of India to the Associated Chambers, referred to above, and expressed a hope that in view of the attitude adopted by the Government of India no steps would be taken by the Government of Bombay to give effect to the Corporation's proposals, at any rate until the Statutory Commission had submitted its report.

The Committee added that as the Chamber was opposed in principle to any form of terminal tax they were not prepared at that stage to discuss the schedule adopted by the Corporation. In the event, however, of the Government of Bombay sanctioning the introduction of a terminal tax the Committee reserved the right to criticise the schedule in detail.

BOMBAY MUNICIPAL WHEEL TAX.

It was brought to the notice of the Chamber in September 1928 that the Bombay Municipal Corporation at their meeting on the 27th August passed a resolution to the effect that Government be requested to undertake legislation for an amendment of the Municipal Act so as to admit of the rates of Wheel Tax (Schedule G) being increased by 25 per cent. except in the case of hack victorias. The Committee were opposed to the proposed increase in the Wheel Tax pending the publication of the report of the Road Development

Committee and they therefore informed Government to this effect and also requested the Chamber's representatives in the Bombay Legislative Council to resist the Corporation's proposal should the matter come up before the Council.

The Government of Bombay in reply informed the Chamber that they proposed to defer consideration of the proposal till the Government of India passed orders on the recommendations of the Road Development Committee.

BOMBAY MUNICIPAL FIRE TAX.

The Committee during the month of May 1928 were requested by the Municipal Secretary to be favoured with their views on a proposal before the Municipal Corporation to levy a special tax not exceeding 2½ per cent. of the gross premia collected by Fire Insurance Companies in Bombay, the Fire Tax, at present levied on properties in the City being abolished.

The Committee after consulting the Bombay Fire Insurance Association and Mr. D. J. C. Wallace, the Chamber's representative on the Municipal Corporation, replied stating that the function of Fire Insurance Companies was to indemnify their policy-holders against loss or damage by fire and the protection of life and property was one which was entirely outside their province. This could only be regarded as a public duty and must therefore be undertaken by the competent public body, *viz.*, the Municipality. It appeared therefore that as it was property owners whose property was being protected, it was they who should pay the Fire tax. It could not be argued that it was the Fire Insurance Companies who derived the chief benefit from the services of the Fire Brigade and that in consequence they should contribute towards the cost of its upkeep. These companies were purely

voluntary institutions through the medium of which policy-holders contributed to a common fund for the purpose of indemnifying any fellow policy-holder who might suffer loss through fire on his property. The premia paid for securing such indemnity was adjusted according to average losses and consequently if for any reason, *e.g.*, lack of an efficient Fire Bridgade, these losses were heavy, the rates of premia would have to be increased. This increase would then be passed on to the policy-holder. Thus if through the provision of an efficient Fire Brigade an Insurance Company's losses were smaller it was their constituents who gained, and if through lack of it they were greater it was their constituents who suffered. Consequently, it was not the Insurance Companies who derived the real benefit from the maintenance of an efficient Fire Brigade service but their constituents.

The Committee felt that any tax levied on the companies for the purpose in question would automatically react on the insuring public either in the form of increased rates or by means of a surcharge per policy determined in proportion to the insurable value at risk. Now, Fire Insurance was not compulsory and if Fire Insurance Companies were to pay for the maintenance of the Fire Brigade services, it would mean that those who insured were providing these services not only for themselves but also for those who did not. It appeared then that it would only be fair and reasonable to make a charge on uninsured premises to which Fire Brigade services were rendered. Here, however, the difficulty would lie in assessing the amount of the charge and also in the fact that whatever charge was levied it would be very difficult to recover, as property owners would assert that having been uninsured they were not in a position to pay any charge.

The Committee thought that the only way to overcome this difficulty was to make all property owners pay a fixed charge which precisely what the existing Fire tax did.

The Committee also considered the proposal from the point of the revenue obtained from the existing tax, and from figures supplied showing the revenue derived from this tax and the expenditure incurred in maintaining the Fire Brigade, they were of opinion that the present tax was more than sufficient to cover the maintenance of adequate Fire Brigade services. The Committee therefore were strongly opposed to the proposed abolition of the existing Fire tax and the substitution of a special tax on gross Fire Insurance premia.

PROPOSED TRANSFER OF ACTIVITIES OF THE IMPROVEMENT TRUST TO THE BOMBAY MUNICIPALITY.

(*See Report* 1925, *Vol. I, page* 259.)

The Government of Bombay in June 1928 forwarded for the views of the Committee a representation by the Municipal Corporation in favour of transferring the activities of the Improvement Trust to the Municipality. The question was subjected to careful examination by the Committee in consultation with the Chamber representatives on the Municipal Corporation and the Improvements Committee and in replying to the Government of Bombay the Committee stated that the Improvement Trust was founded in 1898 as a temporary body whose main soure of revenue was the statutory contribution from the Municipal fund. In 1913 the Corporation was acknowledged to be the reversionary heirs of the Trust and in 1925 they were given the power of taking the initiative in the matter as to when they should

absorb the Board of Trustees. It appeared therefore that the Corporation were acting within their rights in asking for the activities of the Improvement Trust to be transferred to the Municipality. It was, however, the duty of Government to take the necessary steps for the transfer only in the event of their being satisfied that the interests of ratepayers, debenture-holders and others were fully safeguarded.

It appeared from the letter of the 30th March 1928, addressed by the President of the Municipal Corporation to the Government of Bombay, that the Corporation were frankly dissatisfied with the composition of the present Improvements Committee and the very wide powers which it exercised. It was clear from counsel's opinion which was quoted in the letter that the powers of "general control" vested in the Corporation amounted to very little.

The Corporation asserted that the proposed amalgamation of the Trust with the Municipality must lead to considerable economies and greater efficiency. They dealt at some length with the growing annual deficits of the Trust, but in considering the somewhat unhappy position in which the Trust found themselves it must be remembered that they have naturally suffered from the depression following on the post-war boom. In 1919 when prices were high the Trust embarked on an extensive programme of work which included the acquisition of large areas of land and the provision of building sites for all classes of the community. It was difficult to foresee that the general depression would last so long, but from a statement of deficits given in the President's letter above referred to, it would appear that the turning point had been reached. This being so, it would, in the Committee's opinion, be most injudicious to risk further deficit increases by disorganizing the Trust as it at present existed—an eventuality

which would be bound to occur to a greater or less extent in the process of amalgamating it with the Municipality, more especially if the Municipality hoped to effect what was almost certain to be a false economy as regards staff reduction at the same time.

The Committee understood that the Municipal Executive was already overburdened and it was not feasible for them to do their own work with any degree of efficiency if they had also to do the work of their counterparts, where these existed, in the Improvement Trust. It had never been suggested, so far as the Committee were aware, that the executive of the Improvement Trust were not fully as efficient as the Executive of the Municipality. It was, however, a fact that the Chief Officer of the Improvement Trust could obtain orders from a competent authority in a week or ten days, whereas the Municipal Commissioner had to wait on an average between two and three months. This in itself was bound to make for greater efficiency in the organization of work, staff and administration generally of the Improvement Trust.

After having given the whole matter their careful consideration the Committee were of the opinion that the transfer of the activities of the Improvement Trust to the Municipal Corporation should be postponed for two or three years. Before the transfer could be effected the Municipal Act would require extensive amendment. The Trust was at the moment a liability and not an asset. Conditions were however improving and in a few years' time the liability was likely to be substantially reduced and the transfer could be made with more prospects of success. If the Trust was handed over at present extensive financial arrangements would have to be made to enable the Municipality to carry

out the completion of certain schemes. The Committee trusted that before taking steps to obtain the previous sanction of the Government of India preliminary to the issue of a notification for the dissolution of the Board of Trustees the Government of Bombay would satisfy themselves that all the above points have been adequately covered. In the meantime as stated the Committee considered some delay advisable.

PROVINCIAL LOCAL OPTION.

It was brought to the notice of the Committee in October 1928 that the Honorary Secretary of the Prohibition League of India had forwarded to the Bombay Municipal Corporation for criticism and improvement a draft excise local option bill for Indian Provincial Governments. The bill was drawn up "with a view to the introduction of local option in the Provincial Administrations of British India by which to ascertain the wishes of the inhabitants, and to grant to a majority of competent voters the right of deciding periodically in prescribed areas, where this may be possible, the renewal, limitation or abolition of licensing functions for all alcoholic beverages, or intoxicating drugs in that area." The Bill was also framed so that "action may be taken upon electoral rolls actually in use. It gives the Local Government the decision of constituting by notification polling areas for the purpose of the Act."

In addressing the Government of Bombay on the subject the Committee stated that they understood that the bill came up for discussion before the Bombay Municipal Corporation at their meeting on 20th September 1928 when it was resolved to approve of the bill subject to the modification that the relevant sections of the bill were so amended as to provide

that the determining voice under the bill would, in the case of Presidency Towns, be the Municipal Corporation and in the case of the mofussil the Local Boards instead of the people residing in the areas concerned as provided in the bill.

The Committee added that in ordinary circumstances they would not have addressed Government in regard to any private bill until such bill was actually before the Legislature but in the present instance they considered the question of such vital importance, inasmuch as it sought to leave to a very small coterie a decision closely affecting the lives of the people, that they desired to register an emphatic protest against the passage of legislation of an extremely biased and arbitrary nature and they expressed a hope that when the bill did come before Government it would be strenuously opposed.

IMPORTATION OF WHITE OIL.

The Chamber was consulted in July 1928 by the Associated Chambers of Commerce of India and Ceylon in regard to a proposal by the Burma Chamber that the importation of white oil should be prohibited except under license and for specific purposes. It appeared that white oil or deodorised paraffin was imported into Burma from Germany in large quantities for the purpose of adulterating edible oils and ghee which in consequence suffered a serious diminution in their nourishing quality, particularly in regard to vitamin content. The Burma Chamber had accordingly recommended to the Government of Burma that the importation of white oil should be prohibited except under license and for such purposes as would involve no danger to the public health. It was suggested that as this oil was probably used in other parts of India for purposes of adulterating

edible vegetable oils other Chambers should be consulted with a view to concerted action to have its importation prohibited all over India.

In replying to the Associated Chambers the Committee said that regarding the question mainly from the point of view of public health they had consulted the Executive Health Officer, Bombay Municipality, who had been good enough to favour them with his views. He considered that the admixture of white oil with edible vegetable oils involved prejudice or detriment to the public health rather than danger as suggested by the Burma Chamber of Commerce, and he thought that the importation of white oil should, if practicable, be prohibited except under license and for specific purposes. White oil had no food value of any kind and passed through the alimentary canal unaltered and unabsorbed. Thus its addition to ghee had the same effect as the addition of water to milk, the nutritive value in both cases being diminished to the prejudice of the health of the consumer directly in proportion to the amount of inert adulterant added. The Executive Health Officer pointed out, however, that the addition of any considerable quantity of white oil would probably render ghee too fluid to be saleable as ghee, and from his report it did not appear that the adulteration of ghee with white oil was practised to any great extent on this side of India.

On the whole the Committee were inclined to think that the imposition of restrictions on the importation of white oil might lead to some other and more objectionable form of adulteration and they were therefore not in favour of the adoption of the Burma Chamber's proposals, at any rate so far as Bombay was concerned. If legislation in connection with mixing was considered necessary then it might be made

obligatory for all sellers of oils used in the preparation of food to label the bottles or tins in which they were sold with a ticket showing whether they contained a pure oil or, if a mixture, the approximate percentages and nature of the products mixed.

COLOURING OF VEGETABLE OILS.

The Government of Bombay in July 1928 invited an expression of opinion on a proposal by the Government of the Punjab regarding the colouring of vegetable oils before import into India. The views of the Committee were asked for on three points, *viz.* :—

(*a*) Whether vegetable oils could be coloured in such a way as to prevent their being mixed with ghee;

(*b*) Whether the Committee could suggest an alternative proposal to prevent adulteration in this manner; and

(*c*) Whether the use of vegetable products was injurious to health ?

The Committee in replying stated that with regard to (*a*), the suggestion to colour vegetable oils meant presumably that they would be coloured in such a way as to render them unmarketable, since any colour other than that of ghee would naturally be distasteful to the consumer. The Committee considered that this would result in the people being deprived of an article of food which was thoroughly wholesome and guaranteed pure and the cost of which brought it within the reach of practically all classes. If this proposal was adopted the poorer classes would again be forced to buy the cheaper qualities of ghee which were admittedly freely adulterated with many unknown substances injurious to health.

In regard to (*b*), the Committee suggested that if Government considered that legislation regarding mixing was necessary, sellers should be compelled to exhibit a notice showing clearly what was being sold, *viz.*, pure ghee, vegetable product or a mixture of both and the approximate percentages of the qualities mixed. In addition Government should license all sellers of cooking oils and a fee should be fixed at one level.

In regard to (*c*), the Committee had had the advantage of studying a report submitted by the Executive Health Officer, Bombay, to the Municipal Commissioner on this question. The Executive Health Officer reported that vegetable oil was an excellent food of high calorific value equal to that of ghee and that to describe such a food as injurious to health without qualification would, in the ordinary sense of the words, be a flagrant misrepresentation. Dr. Sandilands added, however, that as vegetable oil was devoid of vitamins it must be admitted to have the effect of preventing the attainment of the standard health conferred by a diet consisting of pure ghee. In this connection the Committee pointed out, firstly, that pure ghee was obtainable by a very small percentage of the population owing to its excessive cost and, secondly, that in order to derive the benefit of the vitamins contained in pure ghee the ghee must be eaten like butter spread on bread and not used for cooking as was usually the case. The Committee understood that the Chemical Analyser to Government and his assistant had stated that when ghee was raised to a high temperature as in cooking, the vitamins present in it were deteriorated that the better qualities of vegetable product were probably in every respect superior to the ordinary ghee offered for sale and that by the introduction of vegetable oils an extremely

useful foodstuff similar to margarine had been made available for the people of India.

The Committee concluded therefore that it was preferable to allow the import and sale of vegetable oils to continue and to rely for the prevention of fraud on legislation on the lines of the Bombay Prevention of Adulteration Act, 1925, and the English Margarine and Foods and Drugs Acts.

DIAMOND, PEARL AND PRECIOUS STONE TRADE.

The London Chamber of Commerce in July 1928 informed the Committee that at a meeting of the Standing Committee of the Diamond, Pearl and Precious Stone Section of the Chamber two resolutions were passed.

The first referred to the drilling of pearls. It was stated that if pearls were drilled with too small a hole it was impossible to string them on any material strong enough to carry them safely. Difficulties arose in a similar way when the pearls were required for mounting. They then had to be broached and that operation not only took a considerable time but also reduced the weight of the pearl. A resolution was passed to the effect that, if a pearl was drilled with a hole less than 3-10ths mm. in diameter, the buyer should be entitled to deduct 2½ per cent. from the weight and it was agreed that this penalty should be enforced as from 1st October 1928. The London Chamber added that similar action had been taken by the Chambre Syndicale, Paris, so that the London and Paris trades would be working in unison in this respect.

The second resolution dealt with the artificial coloration of precious stones. The attention of the London Chamber had been drawn to the fact that recent consignments from the East of emeralds, sapphires, rubies, etc., both drilled

and engraved, contained a larger portion than usual of artificially coloured stones. The artificial coloration was, in some cases, not discovered until any possibility of redress on the Eastern shipper had disappeared and, in order to meet this difficulty, the Committee of the London Chamber resolved that all artificially coloured stones must be sold and invoiced as such, and that this resolution should be incorporated in the list of Trade Regulations and Usages.' In this matter also, the London Chamber pointed out that the Trade in Paris was working in active co-operation with London.

The Committee, after circulating the letter to members of this Chamber interested, forwarded copies to the Government of India, the Indian Merchants' Chamber, Bombay, and the Associated Chambers of Commerce of India and Ceylon, and suggested that the contents might be brought to the notice of the British Consuls in the Persian Gulf and of all Chambers, members of the Association.

WOOL SHIPMENTS.

The Director-General of Commercial Intelligence and Statistics towards the end of April 1928 brought to the notice of the Committee that at the East Indian wool auctions held in March 1928 at Liverpool the following note was inserted in the report of the result of sales issued by the Liverpool Wool Brokers' Association :

"Further complaints have been received concerning the prevalence of raw cotton, rags and other vegetable matter in many shipments and shippers are strongly urged in their own interests to enforce extra care in the packing sheds, in order to avoid serious claims from manufacturers."

The Indian Trade Commissioner suggested that this should be brought to the notice of those interested in the whole trade.

The Committee, in the first instance, drew the attention of members of the Chamber exporting wool to the question and requested them to bring the matter prominently to the notice of all wool dealers. The Committee also suggested to the Director-General that if the necessity of exercising greater care in preparing and packing bales of wool for export was to be brought seriously to the notice of Indian Wool Merchants, the Director-General should issue a note on the subject in the vernaculars of the districts in which the principal up-country wool markets, or distributing centres were situated, *e.g.*, the Punjab, Sind, Marwar, Rajputana, Gujerat and Kathiawar. The Committee were prepared to co-operate in the matter of distributing the leaflets in the vernacular to members of the Chamber for further distribution among the presses and up-country wool merchants.

The Committee were of opinion that the complaints referred to had arisen as the result of carelessness rather than intent to defraud and that the matter was not sufficiently serious to call for any measures of control over the management of presses as had been suggested by a member.

EMPIRE FORESTRY CONFERENCE.

The Collector of Bombay in April 1928, forwarded to the Committee a copy of a letter received from the Inspector-General of Forests, inquiring if any firm was sufficiently interested to send a representative to Australia to the Empire Forestry Conference in the autumn of this year. The Inspector-General stated that the cost would be approximately Rs. 3,000 which would have to be met by the firm who sent a representative.

The Committee after making inquiries among members informed the Collector that it would not be possible for any of the members of this Chamber to nominate a representative to attend the Conference.

WEATHER REPORTS.

(*See Reports* 1925, *Vol. I, page* 246; 1926, *Vol. I, page* 356; 1927, *Vol. I, page* 200.)

The Government of Bombay in September 1928 informed the Chamber that the Director-General of Observatories published at Poona every Wednesday a *Weekly Weather Report* the contents of which, without the rainfall maps, were re-published in the Supplement to the *Gazette of India* as a weekly rainfall summary. Owing in part to the transfer of the Meteorological office at Poona ten days elapsed between the publication of each weekly weather report at Poona and the re-publication of the same in the *Gazette of India.*

Government felt doubtful as to whether any useful purpose was served by the publication of the summary in the *Gazette*, but before eliminating the summary Government desired to know if any inconvenience to the public was likely to result from this step.

The Committee after carefully considering the question replied stating that they were of opinion that, so far as the Chamber was concerned, no inconvenience would be caused by the omission of the weekly weather report from the *Gazette.*

HEADQUARTERS OF METEOROLOGICAL DEPARTMENT.

(*See Reports* 1925, *Vol. I, page* 246; 1926, *Vol. I, page* 356 *and* 1927, *Vol I, page* 200.)

The Headquarters of the Indian Meteorological Department were permanently transferred from Simla to Poona on the 1st

April 1928 and the new Meteorological Office at the latter station was officially opened by His Excellency the Governor of Bombay on the 20th July 1928.

THE BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the 1928 monsoon was established in Malabar on the 3rd June and at Bombay on the 9th idem.

WEATHER WORKING DAYS.

The following days during the monsoon months of 1928, were declared by the Committee of the Chamber to be half or non-weather working days for steamers in the docks:—

Tuesday	.. 12th	June	Non-weather	working	day.	
Wednesday	.. 20th	,,	Half	,,	,,	,,
Monday	.. 2nd	July	Half	,,	,,	,,
Tuesday	.. 3rd	,,	Half	,,	,,	,,
Wednesday	.. 4th	,,	Non	,,	,,	,,
Thursday	.. 12th	,,	Half	,,	,,	,,
Wednesday	.. 18th	,,	Non	,,	,,	,,
Thursday	.. 19th	,,	Half	,,	,,	,,
Friday	.. 20th	,,	Non	,,	,,	,,
Monday	.. 27th	Aug.	Non	,,	,,	,,
Tuesday	.. 28th	,,	Non	,,	,,	,,
Wednesday	.. 29th	,,	Half	,,	,,	,,
Wednesday	.. 19th	Sept.	Half	,,	,,	,,

The Port Officer, Bombay, also declared the following days to be half or non-weather working days in the stream:—

Wednesday	.. 18th	July	Half	weather	working	days.
Friday	.. 20th	,,	Half	,,	,,	,,
Saturday	.. 21st	,,	Non	,,	,,	,,

TIME LIMIT FOR SURVEYS.

A firm in Ahmedabad in May 1928 requested to be favoured with the views of the Committee as to the time limit within which surveys should be held. His case was that he imported a consignment of yarn about three months previously and when the cases were opened, it was found that the yarn had brown spots on it. He complained to the shippers and asked that a survey should be held. The shippers refused to consent to the goods being surveyed on the ground that there was undue delay and therefore it was time-barred.

After carefully considering the matter in consultation with the Import Sub-Committee the Committee informed the writer that seeing that one of the terms in his contract laid down that any dispute should be referred to the Tribunal of Arbitration of the Manchester Chamber of Commerce, the Committee were of opinion that the point in dispute should be referred to that Chamber.

In reply to a further letter the Committee stated that in their opinion the time limit in Bombay for lodging a dispute was usually stated in the contract and varied from seven to thirty days. The period, however, was not always binding when the goods supplied differed from the shipment samples or were mildewed or otherwise damaged, and in such cases the complaint should be lodged within a reasonable time. If the parties concerned could not agree as to what was a reasonable time the Committee were of opinion that the matter was one which should be settled by arbitration.

In connection with this reference the suggestion was made to the Committee that section 118 of the Indian Contract Act should be amended so as to require the buyer to take steps to discover breach of warranty within a reasonable

time (to be definitely laid down) after he accepts the goods. The Committee considered the point in consultation with the Chamber's solicitors and the Import Sub-Committee, and they arrived at the conclusion that while it was desirable in principle to fix a time limit it would be impracticable to prepare a schedule of time limits to cover every class of merchandise and they were therefore not in favour of pressing for an amendment of the Indian Contract Act. In their opinion it must be left to arbitrators and to the Courts to decide what was a "reasonable time" having regard to the circumstances of each individual case.

In October 1928 an enquiry was received by the Chamber from a foreign Consul in Bombay as to whether there was any prescribed rule fixing the time limit within which importers could raise a claim for survey either against the manufacturer or against the shipping company after the arrival of the goods in Bombay.

The Committee in reply stated that in regard to—

(1) the time limit for survey against the manufacturer they were not aware of any rule as this was a matter for arrangement between buyer and seller except that in the case of piece-goods thirty days were usually allowed after arrival in which claims for inferiority, etc., should be made.

(2) that time limit for survey by steamers was governed by Rule 6 of article 3 of the Carriage of Goods by Sea Act which provided :—

(i) that unless written notice of a claim for loss or damage is given before the removal of the goods (or, if loss or damage be non-apparent, within three days), such removal shall be *prima facie* evidence of due delivery, and further

(*ii*) that, in any event, liability for loss or damage shall cease unless suit is brought within one year after delivery.

SURVEY PROCEDURE.

The opinion of the Chamber was asked in May 1928 on a question of survey procedure. It was stated that a dealer made four specific complaints about a consignment and surveyors were appointed, On the surveyors attending at the indentor's shop the indentor added a fifth complaint of which the vendor had not previously had notice. The Committee were asked whether the surveyors were entitled to proceed with the survey taking into consideration the fifth complaint. The member who submitted the reference thought the surveyors were not so entitled, because had they found in favour of the vendor in respect to the original four claims and against to the vendor in respect of the fifth claim the vendor would be made to pay survey fees in respect of a point which he had had no opportunity of considering and which he might have been prepared to admit without going to survey.

In reply the Committee expressed the opinion that surveyors were not entitled to award on any point which had not been agreed upon by all the parties to the dispute.

AWARDS OF SURVEYORS.

A local dealer in addressing the Committee in June 1928 stated that there had been a dispute between the buyers and sellers over the quality of certain goods. The buyers contended that the goods were not in accordance with the basis sample and subsequently the matter was referred

to two surveyors, one representing the buyers and the other the sellers. Both surveyors agreed that there was no difference between the goods supplied and the basis.

The local dealer inquired whether the buyer was bound to the unanimous decision of the surveyors or whether he was entitled to challenge their decision.

The Committee after consulting the Import Sub-Committee replied stating that in their opinion the buyers and sellers were bound to abide by the award of the surveyors irrespective of whether the decision was favourable or unfavourable.

APPOINTMENT OF ARBITRATORS BY THE CHAMBER.

A member in July 1928 requested the Committee to favour them with rulings on the following points :—

(1) Supposing a contract stipulated that in case of disputes the matter should be referred to two European arbitrators, would the Chamber be prepared to appoint such arbitrators ?

(2) Supposing the two European arbitrators, so appointed, failed to agree, but referred the matter in dispute to the Chamber for final decision, would the Committee undertake to umpire as requested ?

(3) Supposing either of the parties to the contract refused to make the necessary application to the Chamber, would the Committee be prepared to appoint one arbitrator with a view to his acting *ex parte* at the request of only one party to the contract ?

The Committee, after consulting the Import Sub-Committee, replied that :—

(1) The Chamber would be prepared to appoint two European arbitrators in a dispute if the contract contained a stipulation to this effect and provided both parties to the contract made application.

(2) In the event of the arbitrators appointed by the Chamber failing to agree they would submit independent reports to the Chamber who would proceed to the appointment of an umpire.

(3) Since under the terms of the contract as quoted by the member the parties agreed that disputes should be referred to the Chamber for the appointment of arbitrators, it was sufficient for either party to refer the dispute to the Chamber who would appoint two arbitrators to decide the dispute. The arbitrators would then give notice to both parties that they had been appointed and call upon them to submit their written statements and or present themselves at the meeting of arbitrators to give such evidence as they desired. If after such notice either party failed to submit his arguments in defence or otherwise the arbitrators would proceed to make their award.

COMMERCIAL ARBITRATION.

The Trade Commissioner of the United States of America, Calcutta, in March 1928 requested to be furnished with the views of the Chamber concerning the extent to which abitration was used in this locality and the opinion of the business community in regard to it and whether there was an arrangement for the arbitration of commercial disputes between firms or individuals located in India and the nationals of foreign countries, such as through the International Chamber of Commerce or under the Protocol of the League of Nations.

After consulting the Import Sub-Committee the Committee informed the American Trade Commissioner that references of disputes to arbitration were general and extensive in the Bombay area and that arbitration was generally considered a satisfactory method of the settlement of disputes. In regard

to the question of the arrangement for arbitrations through the International Chamber of Commerce or under the Protocol of the League of Nations, the Committee said that such arrangement appeared to be extremely rare. In their experience nearly all commercial contracts contained a clause agreeing to refer disputes to the Chamber of Commerce for arbitration.

ARBITRAL AWARDS IN COMMERCIAL CONTRACTS.

(*See Report* 1923, *Vol. I, page* 219.)

The Government of Bombay in May 1928 asked for the Chamber's views on the question of the desirability of India's adherence to the League of Nations' Protocol of 1923 and the Convention on the execution of foreign arbitral awards.

When in 1923 the Chamber's opinion was sought as to the desirability of India adhering to the Protocol of 1923 the Committee stated that they would always accord their support to any proposal having for its main object the avoidance of litigation in commercial disputes but as regards the particular proposal before them they were very sceptical as to the practical utility of an arbitration clause in respect of which no provision could be made for the reciprocal enforcement of awards in different countries. Nevertheless the Committee gave their qualified approval to India's adherence to the Protocol. Certain objections were however raised in other quarters including the Madras High Court and the Bengal Chamber of Commerce, and the Government of India decided that they were unable to adhere to the Protocol.

The Government of India in their letter to the Government of Bombay stated that the Protocol of 1923 had been

ratified on behalf of Great Britain, various parts of the British Empire and a considerable number of foreign countries. The number of accessions had, however, on the whole been considered disappointing, and this was believed to be due to the absence of any arrangements for the enforcement of arbitral awards made in foreign countries. The Economic Committee of the League of Nations, with the object of removing this omission, studied the possibility of supplementing the provisions of the Protocol, and the result of their labours came before the Eighth Assembly in the form of a draft supplementary Protocol. This draft, after having been submitted to all members of the League in order to give them an opportunity of examining it, was referred by the Second Economic Committee to a Sub-Committee of jurists. As a result of the deliberations of this Sub-Committee certain changes were made in the draft, and in view of the representations of the British Government that a Protocol might give rise to difficulties due to the peculiar constitution of the British Empire, the draft was given the form of a Convention enumerating in its preamble the heads of the States participating therein and their plenipotentiaries.

The Convention of 1927 sought to make the Protocol effective by ensuring the enforcement of arbitral awards made in foreign countries. This Convention was open to signature together with the original Protocol of 1923. It had already been signed on behalf of His Majesty's Government who propose to promote legislation at the earliest possible moment to give effect to it, and similar action was in contemplation by certain other States.

The Government of India added that they were generally in favour of co-operating with other countries in International Agreements of this kind, if such a course were possible with-

out serious detriment to Indian interests, and they hoped that the objections previously taken in India to signing the Protocol of 1923 might be withdrawn. There was a tendency to make the adoption of the provisions of the Protocol on arbitration clauses a condition precedent to the adherence to bilateral commercial treaties and one of the obstacles experienced by the Government of India to the accession to such treaties had been their attitude as regards the Protocol. They accordingly requested that the Protocol of 1923 and the Convention on the execution of foreign arbitral awards might be considered in the light of the information available and that they might be favoured with the views of local Governments as to the desirability of India's adherence to the two instruments. As the matter was one which closely affected the commercial community, the Government of India requested that they might be consulted and that their particular attention might be drawn in this connection to the resolution on the subject of arbitral awards adopted by the Eleventh Congress of Chambers of Commerce of the British Empire at Cape Town in October 1927.

The Committee of the Chamber informed the Government of Bombay in reply that they were in favour of India's adherence to the Protocol of 1923 and the Convention on the execution of foreign arbitral awards.

OVERLENGTHS IN PIECEGOODS.

In June 1928 a member requested the Committee to give him their views on a question of overlengths in piece-goods :—

(*a*) Certain cotton fancies such as are usually sold at a price per yard (as distinct from per piece) were ordered, three cases each containing 25 pieces 30/5 yds. The shipment arrived, three cases containing 25 pieces of lengths which in some cases slightly exceeded 35 yards and the total shipment was 2,700 yards.

(*b*) A similar order for the same quantity, *i.e.*, three cases each 25 pieces 30/5 yds. were shipped and the total yardage was 2,880 yds.

The member asked for replies on the following points :—

1. Are the shipments referred to above in (*a*) and (*b*) of contract description and a fair and reasonable tender ?

2. Is the buyer entitled to reject the goods as being not of contract description by reason of the excess length ?

3. Is there any percentage of permissible overlengths which could be regarded as a market-custom in Bombay ?

The Committee in consultation with the Import Sub-Committee replied that in regard to the first question as to whether the shipments referred to were a fair and reasonable tender, it depended very largely on the nature of the goods, and in the absence of particulars of lengths and a more precise description of the goods the Committee were not prepared to express an opinion.

The second question involved a question of law into which the Committee did not desire to enter.

In regard to the third question there was no custom in Bombay, so far as the Committee were aware, governing the question of excess lengths.

In view of the somewhat complicated nature of the case the Committee suggested that the member should consult his solicitors in the matter.

The Committee in the meantime enquired of the Punjab, Karachi, Madras and Bengal Chambers of Commerce as to what was the accepted custom in their markets in regard to excess lengths, short lengths, excess quantity and short quantity in piece-goods. From the replies received it appeared that in the Delhi Market overlengths were not allowed for and underlengths were allowed for. In the

packing of goods sold per yard or per piece a margin of 5 per cent. more or less (yards or pieces respectively) was allowed, the percentage being calculated on the quantity shipped. In Madras there was no definite ruling in regard to short lengths and overlengths and it was a matter for arrangement between seller and buyer. As regards excess quantity and short quantity up to 5 per cent. either way was accepted. In Calcutta the custom varied but generally speaking a latitude of ten per cent. either way on the average mean length was allowed. With regard to short and excess quantity in goods sold by the case or bale, a variation of ten per cent. each way would probably be considered reasonable.

The Committee after a careful consideration of the question in consultation with the Import Sub-Committee decided not to take any further action so far as the piece-goods trade of Bombay was concerned and to allow each case as hitherto to be dealt with on its own merits.

MEANING OF TERM "MERCHANT" IN ARBITRATION CLAUSE OF CONTRACTS.

The attention of the Committee was drawn in March 1928 to a judgment in the High Court at Calcutta in the case of Ojamshu Purshottamdas & Co. *versus* Abdul Rahim Osman & Co. reported in the *Statesman* of the 23rd March 1928. In this case the Court allowed the appeal from a judgment of Mr. Justice Costello and considered the meaning of the word 'merchant' in contracts. The facts of the case briefly were that a dispute arose between the parties and in terms of an arbitration clause in the contract the defendants referred it to the arbitration of Mr. A. Duggan who made an award in favour of the defendants. The plaintiffs objected as the

contract did not, in their opinion, contain any valid submission to arbitration because Mr. Duggan was not a merchant. The clause in the contract was in the following terms :—

If any question of dispute or difference whatsoever shall arise between sellers and buyers regarding this contract the sellers shall be entitled to require buyers to submit the matter in difference either to the arbitration of two European merchants of Calcutta or to the arbitration of the Bengal Chamber of Commerce.

The Chief Justice sitting on the Appellate side set aside the award on the ground that Mr. Duggan was a merchant's assistant and not a 'merchant' within the natural and ordinary meaning of the term.

Although in the opinion of the Committee this judgment would not affect arbitrations held under the rules of the Chamber it was clear that it would affect private and direct arbitrations to which it was understood members of the Chamber frequently resorted since it had been held that a clause requiring the submission of disputes to " a merchant " was not satisfied by submission to a " merchant's assistant." The Committee in a circular letter to members accordingly suggested therefore that arbitration clauses should in future be clearly worded so as to provide for submission to either a " merchant " or a " merchant's assistant " or to include both ; otherwise the award was liable to be set aside.

CHARTER PARTY.

Interpretation of Expression " Usual Terms."

A member of the Chamber in addressing the Committee in March 1928 stated that in the Charter Party of a vessel recently consigned to them as charterers' agents the following clause occurred :—

" The steamer to be consigned to charterers or their agents at ports of loading and discharging on usual terms."

The member requested the Committee to give them a ruling on the interpretation of "usual terms" in the Port of Bombay. In reply to a request for further particulars the member informed the Committee that their inquiry related to a vessel bringing a full cargo of china-clay for discharge to Bombay and that the actual point in dispute was whether the agents were entitled to charge commission on disbursements in addition to a small agency fee.

After consulting the Import Sub-Committee, the Committee in replying to the member drew their attention to item No. 33 of the General Rates of Commission published on pages 465-467 of Volume 1 of the Chamber's Report for 1926, which fixed the rates on ship's disbursements when not in funds. In regard to the question of agency fees the Committee stated that there was no ruling of the Chamber on this point, which should be provided for in the Charter Party. If it was not so provided for then it was a matter for mutual arrangement between owners and charterers' agents or if necessary for arbitration.

FORCE MAJEURE.

Accident to Machinery.

In January 1928 an importing house addressed the Committee in connection with a *force majeure* certificate that had been issued by the Chamber of Commerce at Courtrai. The certificate stated that the suppliers had been unable to despatch the goods before the beginning of December owing to the fact that they (the suppliers) had to wait for the material. The spinners, who were to deliver the yarn, had an accident to the machinery, *force majeure*, which was the cause of the delay. The importing house requested the

Committee to let them know whether the reason stated in the certificate could be taken as coming within the *force majeure* clause.

The Committee after consulting the Import Sub-Committee informed the importers that in their opinion the *force majeure* certificate, issued by the Chamber of Commerce at Courtrai, was one which would ordinarily be accepted in Bombay.

FORCE MAJEURE.

Pieces Spoiled in Process of Dyeing.

Towards the end of January 1928 the Committee were addressed by an importing house in connection with a certificate issued by the Bradford Chamber of Commerce regarding the non-delivery of two cases of black cotton velveteens.

The Bradford Chamber's certificate stated that the shippers were unable to forward the goods for shipment within the time contracted for and a declaration verifying the reasons which had prevented them from delivering the goods in time for shipment, as provided for by the contract, had been lodged with the Chamber, who were satisfied as to the cause of the delay and certified the same to be due to the pieces being spoiled in the process of dyeing.

In consultation with the Import Sub-Committee the Committee had some difficulty in framing a reply owing to the fact that the Bradford Chamber's certificate did not show clearly whether it was intended to cover *force majeure* or not.

The Committee, however, eventually replied that in their opinion the question as to whether the importing house had any recourse against the shippers for non-supply of the goods in question depended upon the terms of their contract, and further that the bearing of the certificate on the contract was, if necessary, a matter for arbitration.

FORCE MAJEURE.

Days of Grace in Hardware Trade.

In March 1928 the Chamber was addressed by an importing house who forwarded an extract from the correspondence received from their home friends in connection with *force majeure*. The extract read as follows:—

"We think you will find that it is quite a usual practice for buyers on your side to allow one month's grace for *force majeure* with the usual certificate without option of cancellation or allowance. It is only after the one month has expired and stuff remains unshipped that the buyers have the option to cancel or further extend.

We have done business with your market for many years with our other various friends on this basis and as we say it is quite usual. We await your definite confirmation."

The importing house desired to know the procedure followed in Bombay in the matter of *force majeure*.

The Committee, after consulting the Import Sub-Committee, replied that they considered the matter was one which should be decided by the terms of the contract and if these did not cover it then settlement should be effected by mutual arrangement between buyer and seller.

The Committee further stated that it was within their knowledge that an allowance of one month's grace for *force majeure* was not unknown in the hardware trade.

EXCESS INSURANCE.

An enquiry received from an importing house in July 1928 as to whether it was the usual custom to insure all imports from overseas at 10 per cent. over invoice value when the business was being transacted on C.I.F. basis.

The Committee in consultation with the Import Sub-Committee stated that in their opinion the question of the amount of excess insurance to be effected over invoice amount in cases of sales on C.I.F. terms was one for settlement between buyer and seller and varied according to the goods concerned and the desire of the parties to the contract.

REBATE ON FREIGHT AND INSURANCE.

A member in December 1928 asked for the views of the Committee on the following point. They stated that machinery had been ordered through them by an Indian client the terms being "packed and delivered to English port." The shipment and insurance had been arranged and effected by the makers and the cost of freight and insurance had also been drawn for by them through the bank together with the cost of the machinery as per contract. The 5 per cent. immediate shipping rebate was deducted from the freight invoice and the clients now claimed that they were entitled to the 10 per cent. deferred rebate, as well as any rebate which had been received on the insurance.

The Committee after consulting the Import Sub-Committee replied that they were unable to advise the member as to the legal position in regard to the buyer's claim for deferred shipping rebates and that the member might consult his solicitors. The Committee added that there did not appear to be any fixed rule in force regarding the payment of such rebates. For the information of the member the Committee quoted an extract from a letter issued on the 29th April 1928, by the Indian Executive Committee of the Manchester Chamber to the members of the India Section of that Chamber dealing with the principle of Manchester piece-goods houses

relinquishing their claim to freight rebate in favour of their Indian customers.

" The principle of allowing freight rebates either to Indian indentors or to members of the Bombay Native Piecegoods Merchants' Association, is contrary to the spirit of the agreement existing between the Bombay Steam Trade Conference and signatories to the Bombay and Karachi Freight Conference."

INSURANCE CLAIMS.

A member of the Chamber in addressing the Committee in June 1928 stated that they were carrying on business in the local market as principals, and as such, their goods were covered against marine and fire risk by 10 per cent. over their purchase price in yen.

Recently, however, one of their shipments of camphor which was sold to a local dealer in rupees on the basis of C.I.F. Bombay was burnt at sea, and the member was instructed by his home friends to forward the shipping documents to them. This was done and in due course the member was credited with the insured amount, *viz.*, their purchase price plus 10 per cent. The member in turn made over this amount to the buyer but he refused it and claimed from the member the sale amount plus 10 per cent.

The member requested the Committee to let them know whether the insurance amount must be their selling price plus 10 per cent. or the amount of his purchase price plus 10 per cent.; in other words, was the buyer entitled to his claim.

The Committee after carefully considering the matter in consultation with the Import Sub-Committee replied stating that they were of opinion that the buyer was entitled to receive the C.I.F. price plus such percentage as might have been agreed upon.

PIECEGOODS CONTRACTS.

Carriers' Receipts as Evidence of Date of Shipment.

The Bradford Chamber of Commerce in July 1928 informed this Chamber that one or two of their members, in fulfilment of orders from the Bombay market, had occasion to supply a "Carrier's Receipt" to prove date of despatch from Bradford. The Carriers' receipts in question were issued by Haulage Contractors, the goods having been carried by motor transport on the road. It had been suggested to the members of the Bradford Chamber that such carriers' receipts might not be accepted and, accordingly, they were somewhat concerned as to what might happen in the case of future consignments where it would be necessary to produce proof of despatch.

In this connection the Bradford Chamber called attention to the ever-increasing carriage of goods by road transport, which was being used very largely in addition to the transport of goods by railways and to an extent which would have been thought quite impossible a few years ago. The Bradford Chamber stated that this method of transport had become absolutely essential and firms were quite unable to dispense with the facilities it offered. Under the circumstances therefore the Bradford Chamber expressed a hope that indentors in India would appreciate the position and accept Carriers' Receipts when issued by Transport Contractors.

The Committee brought the matter to the notice of the Bombay Native Piecegoods Merchants' Association and in associating themselves with the views of the Bradford Chamber asked the Association whether it was prepared to recommend to its members to accept Carriers' Receipts issued by Transport Contractors as proof of date of despatch.

The Bombay Native Piecegoods Merchants' Association in reply stated that the piecegoods dealers concerned who had been approached in the matter could not see their way to accept the proposal, their view being that as carriers were irresponsible parties working under the guidance of suppliers, certificates from them could not be relied upon. The Association was therefore also unable to agree to the proposal.

In forwarding to the Bradford Chamber a copy of the letter from the Bombay Native Piecegoods Merchants' Association the Committee suggested that the objection of the Association might be overcome if it were possible for the haulage contractors' receipt to be certified by a Chamber of Commerce or other independent body.

LATE SHIPMENT OF PIECEGOODS.

(*See Report* 1926, *Vol. I, pages* 297 *and* 299.)

During the year under review there have been three references to the Chamber on the question of late shipment. In the first a local firm asked for the opinion of the Committee as to what would be the position when, in consequence of late shipment, an order was cancelled by cable and subsequently the goods were shipped in the usual course without the consent of the dealer.

The Committee after consulting the Import Sub-Committee, replied stating that in their opinion the goods in question were cancelled by reason of the fact that notice was given that the goods would be shipped late, which notice was accepted by the dealer who exercised his option of cancellation.

In the second case a member asked for the views of the Committee on the following point :—

A manufacturer was late and asked for a month's extension and having had further trouble asked for another month,

making two months' extension in all. It was claimed by the shipper that as the two months were asked for in periods of one month each he was entitled to a penalty of 3 per cent.

The Manchester Chamber of Commerce contended that only 2½ per cent. could be claimed. The clause in the contract read :—

" Should the goods or any portion of them not be shipped by the specified time the contract for the quantity so delayed shall at buyer's option be cancelled without allowance or such extension of time as the importer may ask for shall be granted by the buyer at allowances as under :—

" All cotton goods, if the goods are shipped one month later than the time specified, the total allowance to be 1½ per cent. If the delay exceeds one month but is not more than 2 months the total allowance to be 2½ per cent. If it exceeds 2 months but is not more than 3 months the total allowance to be 3½ per cent. And if the delay exceeds 3 months the total allowance to be 7½ per cent."

The Committee, in consultation with the Import Sub-Committee, replied stating that they agreed with the opinion expressed by the Manchester Chamber of Commerce, *viz.*, that 2½ per cent. only could be claimed in the case under reference. The Committee understood that at the time the scale of late shipment allowances was fixed it was laid down that such allowances were not to be cumulative.

In the third case it was mentioned that a local dealer had booked in February with a home firm two indents of 5 cases brocades June/July shipment. The home firm later informed them that the goods would not be ready for June shipment, and the local dealer therefore cancelled both the lots, *i.e.*, the first portion of both the indents.

The home firm then shipped two cases of each indent as July portion on the 4th July and again shipped one case of each indent, enclosing with the invoices a Manchester Ship

Canal certificate dated 31st July, which the dealer refused to accept. The dealer's contention was that if three cases of each indent were to be shipped it was necessary and in accordance with the practice of the trade that all three cases of each indent should have been shipped by one steamer or the home firm should have informed them of such action prior to shipment.

The Committee after consulting the Import Sub-Committee replied stating that they were of opinion that the home firm was not bound to ship all the cases by one steamer nor was it necessary to give such notice as was contended by the dealer.

The Committee also observed that the indent provided for the acceptance of a certificate of the Manchester Ship Canal and in that case the dealer could not refuse to accept same.

LATE SHIPMENT OF PIECEGOODS FROM SHANGHAI.

An inquiry was received in March 1928 from the Aden Chamber of Commerce as to whether any latitude was allowed in Bombay on late shipment of piece-goods from Shanghai.

The Committee, after consulting the Import Sub-Committee replied that they were informed that normally no latitude was allowed in Bombay.

REBATE OF INTEREST ON GOODS EARLY SHIPPED.

The Committee in August 1928 were asked by a member for their opinion in a case where goods had been ordered as per indent terms for shipment July but the bill of lading date for July shipment was June 25th. The member contended that rebate of seven days covered the difference, the dealer however requested a rebate of interest for thirty days, *viz.*, from 25th June to 25th July.

The Committee in replying stated that they were also of the same opinion as the member, *viz.*, that rebate of seven days covered the difference.

CANCELLATION OF BOOKED ORDERS.

The Chamber's opinion was requested in May 1928 on the two following points :—

1. Whether it was within the rights of a merchant to insist on the cancellation of an order which had been booked only a week previously, *e.g.*, He booked an order on 1st January and a week later in anticipation of a decline he desired to cancel it.

2. Whether a shipper was justified in cancelling a booked order if he could not get two months' shipment extension, even though he applied for such extension after the stipulated shipment time, *e.g.*, A merchant in Bombay booked business in November for February shipment. The shipper failed to ship in February but asked for an extension of two months on 10th March.

After consulting the Import Sub-Committee the Committee expressed the opinion that—

1. The merchant was not entitled to insist on the cancellation of an order booked a week previously.

2. Provided the terms agreed upon between the shipper and the merchant were those set out in the indent form supplied by the merchant, the shipper was entitled to cancel the contract if the buyer declined to extend the shipment with the allowances specified.

Arising out of the above, a member requested to be furnished with the views of the Committee on the following points :—

An Indian client ordered some machines, but before the order reached home by mail the buyer requested the writers to cable home and cancel, to which the writers agreed and acted accordingly. The writers informed the home people

not to put the order in hand but to await a further letter which notified cancellation. The home makers refused to confirm or recognize the cancellation.

They took up the standpoint that once an order was placed it could not be cancelled.

The Committee after consulting the Import Sub-Committee informed the member that the opinion which they had previously expressed was based on a contract of principal to principal, where an offer was made and accepted. If in the case under reference the order had not been confirmed the Committee were of opinion that its withdrawal should be recognized.

The Committee further pointed out that in the cable the member had not cancelled the order but had only instructed the home people not to put the matter in hand and to await a further letter. The Committee understood that this procedure was not uncommon in the case of machinery orders when the buyers merely desired to amend the specification. The manufacturers might have pleaded that cancellation was notified after receipt of the order. The Committee were of the opinion that had the member cabled 'cancel' in the first instance the difficulty would not have arisen.

NOTICE OF ARRIVAL OF STEAMER.

A local firm enquired in September 1928 whether a Captain or Agent of a steamer could give notice of arrival on a holiday. If notice could be given, how and in what manner could it be delivered as all offices were closed, and from when should lay days commence.

The Committee after consulting the Shipping and Export Sub-Committee replied stating that notice of the arrival of a steamer could not be given on a Charter Party Holiday.

BOOKING OF FREIGHT SPACE IN SHIPS.

The Aden Chamber of Commerce in August 1928 addressed an inquiry to this Chamber in regard to the question of the liability for booked space in ships. The Aden Chamber's queries with the Committee's replies are set out below :—

Query 1.—If a shipper definitely books a certain amount of space in a ship for his cargo to be shipped on a fixed date and to a stated port what is his liability if he fails to take up the space booked and allotted ?

Reply 1.—A shipper who fails to ship is liable for the freight lost to the ship, provided the owner can prove that he could not re-let the space, or if the space is re-let at a loss the defaulting shipper is liable for the loss.

Query 2.—On the other hand, in the same circumstances, what is the Shipping Company's liability, if they shut out the cargo ?

Reply 2.—Subject to the terms of the shipping order, the shipowner is liable for proved damages.

Query 3.—If the Shipping Company shuts out the cargo, who is liable for the additional expense involved in landing, reshipping, etc. ?

Reply 3.—The shipowner is liable if the cargo is booked on a pucca shipping order binding on both parties as in (1) and (2) above and the shipper has brought the cargo alongside as ordered, unless provided for to the contrary.

Query 4.—What is the liability of the Agents of a Shipping Company who accept and load cargo into lighters ready for shipment, should the goods be pilfered or damaged by fire whilst in the hands of the Agents awaiting shipment ?

Reply 4.—This is a matter for agreement between the parties concerned, but in no case will the lighter owner accept responsibility for damage by fire. It is understood that all risks are usually covered under the marine insurance policy as soon as the goods have left the shore.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

CHEMICAL ANALYSER TO GOVERNMENT.

(*See Reports*, 1925, *Vol. I, page* 315; 1926, *Vol. I, page* 331; 1927, *Vol. I, page* 234.)

The Committee in October 1928 again addressed Government in connection with the question of fees charged for private analytical work at Government laboratories. The Committee expressed their regret that the Government of Bombay had not seen their way to agree to the scale of charges recommended by the Chamber to the Chemical Analyser to Government in December 1926. As stated at that time they regarded these fees as the minimum which should be charged by the Chemical Analyser or his assistants if they continued to be permitted to execute private work. The Committee were, however, opposed in principle to Government officials engaging in private practice and if in this instance it was thought necessary that they should do so their activities should be restricted so as to compete as little as possible with private enterprise.

The Committee considered that the scale of fees sanctioned by Government was, as regards many items, strongly competitive with those at which it was understood private practitioners could carry on the work. This was particularly the case as regards waters, limes, cements and oil-cakes. The Committee therefore attached a list of what they considered fair charges for oil-cakes and a few other items.

Finally the Committee were of opinion that the difference in the fees charged by the Chemical Analyser and by his assistants was largely responsible for the present trouble and they suggested that these fees should be put on the same level

since presumably the quality of the work of the Chemical Analyser and of his assistants was substantially equal.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

Dapuri Workshops.

(*See Reports*, 1925, *Vol. I, page* 314 ; 1926, *Vol. I, page* 328 ; 1927, *Vol. I, page* 228.)

In 1926 considerable correspondence took place between the Chamber and the Bombay Government in regard to the question of competition by the Government Workshops at Dapuri, Poona, with private workshops. Early in 1927, the Government of Bombay stated that the concession given to Dapuri Workshops by instructing local officers to place orders with the workshops, provided the Dapuri quotations were not more than 10 per cent. higher than those of other competitors, had seldom been made use of in practice and added that the question of withdrawing this concession was under the consideration of Government. In April 1928 the Government of Bombay informed the Committee that the concession had been withdrawn.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

Development Department Workshop.

The Committee in August 1928, on receipt of a complaint from a member, addressed the Government of Bombay in connection with the following advertisement which appeared in the *Times of India*, dated 30th July 1928 :—

Development Department Workshop, Marine Lines.

The public are hereby informed that repairs to machinery and mechanical repairs of all kinds are undertaken in the above workshop at reasonable charges.

The Committee stated that they were strongly of opinion that Government workshops should not enter into competition with private enterprise and they referred Government to the previous correspondence in connection with the workshops at Dapuri.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

GOVERNMENT FACTORIES SUPPLYING MILITARY EQUIPMENT.

(*See Report*, 1928, *Vol. I, page* 231.)

The Associated Chambers of Commerce of India and Ceylon in April 1928 forwarded a copy of a letter from the Upper India Chamber relative to the competition from the Government Leather Factory at Cawnpore and the Army Clothing Factory at Shahjehanpur—a subject which was raised by the Upper India Chamber at the meeting of the Associated Chambers held in December 1927 during the debate on the resolution moved by the Bengal Chamber regarding Railway Workshops—and invited the Committee to express their opinion on the action which the Association should take in the matter.

The Committee informed the Associated Chambers that they were prepared to accord their moral support should the President think it desirable to make any further representations to the Government of India.

The Committee pointed out that this Chamber had always been strongly opposed to all forms of Government competition with private enterprise. At the same time the Committee recognized that the question of Government factories supplying military requirements presented peculiar difficulties

Doubtless it was thought necessary that in the interests of efficiency the factories in question should maintain establishments in excess of ordinary peace-time requirements and sufficient to ensure immediate expansion in case of emergency, *i.e.*, a state of war.

In regard to the activities of the Agricultural Engineer to the U. P. Government which were also the subject of complaint, the Committee were of the opinion that the Upper India Chamber should be able to deal with the matter through its local Government.

REGULATION OF MOTOR HORNS.

(*See Report*, 1926, *Vol. I, page* 167.)

At the instance of a member the Committee in March 1928 drew the attention of the Commissioner of Police to the increasing nuisance caused by the excessive sounding of raucous and high-powered electric and bulb horns in Bombay City and suggested that, following the practice in other countries, a suitable horn should be standardized and its sole use insisted on within the limits of the city, the high-powered horn being relegated to the open roads in the country. Unless something could be done to moderate the volume of motor-horn noise it appeared to the Committee that the city's main thoroughfares would ultimately become impossible either for business or residence, tenants would leave for quieter surroundings and landlords would be faced with a decline in the value of their property, the rateable value of which would also decline. The Committee had been informed that the police and some magistrates were inclined to deal harshly with an Indian driver who had been involved in an accident and who could not prove that he blew his horn lustily and frequently.

If this were so then, in the opinion of the Committee, it was high time that both drivers and police, and if necessary magistrates themselves, should understand when a horn could usefully be sounded. It appeared absurd that having evolved a vehicle which was practically soundless the results of years of research should be stultified by the abuse of an instrument which made more noise than the whole of the mechanical noises which had been eliminated.

The letter was reproduced in full in the Press at the time and copies were forwarded to the Municipal Commissioner, the Government of Bombay and the Western India Automobile Association.

In acknowledging the Committee's letter the Commissioner of Police inquired in what countries motor horns had been standardized and what regulations were enforced with regard to horns in these countries. He added that the nuisance caused by excessive sounding of motor horns had for some time past been receiving the attention of his office and every possible endeavour was being made to mitigate it.

In reply the Committee stated that they understood that the motor horn was standardized all over Italy, the standard there being a bulb horn which alone was permitted to be used within the limits of towns and cities, and that they were making inquiries as to the regulations in force elsewhere. The Committee recognized that the standardization of motor horns would not in itself put an end to the nuisance of which they complained although it appeared to them a step in the right direction. It was, they considered, even more urgently necessary to devise means to put a stop to the persistent and excessive sounding of horns whether on the part of drivers wishing to clear a way for themselves through the street or on the part of those of stationary cars anxious to attract the

attention of possible fares or of their masters. In that connection they inquired whether excessive horn-blowing was an offence with which the police could not deal under the existing regulations. In the contrary case the Committee would consider the advisability of moving Government to undertake legislation conferring on the Commissioner of Police the necessary powers. They noted with satisfaction that the motor-horn nuisance was receiving the attention of the Commissioner and they trusted that his efforts would lead to an early abatement of the evil.

Subsequently the Committee informed the Commissioner of Police that they understood that the Motor Vehicles Rules of Calcutta and Howrah contained a provision in Section 14, Part II, to the effect that every motor vehicle must carry a hand bulb horn capable of giving audible and sufficient warning, that the horn should not be sounded for any other purpose than that of ensuring safety in traffic and should not be sounded continuously, that the sounding of horns to attract the attention of possible passengers was expressly prohibited and that cut-outs, exhaust whistles and electric horns were also prohibited. The Committee inquired whether the Commissioner of Police was in favour of any extension of the regulations in Bombay on similar lines. They also asked for particulars of cases instituted against taxi-drivers for loitering or 'prowling' as it was sometimes known, since it was clear that loitering and objectionable horn-blowing went largely together. The Committee understood that the regulation of motor traffic formed the subject of correspondence between the Bengal Chamber and the Commissioner of Police, Calcutta, and the Committee of that Chamber expected to have a meeting with the Commissioner when they intended, *inter alia*, putting forward a suggestion

that the various schools for teaching motor drivers should include, as part of the course, instruction in the proper use of the horn.

Further correspondence subsequently passed between the Chamber and the Commissioner of Police on the question till the Commissioner invited the Chamber to nominate representatives to attend a meeting on the 11th October 1928 for the purpose of assisting him in his enquiry into the question of regulating the use of motor horns. The Committee nominated Mr. E. Park of the Dunlop Rubber Co. (India), Ltd., and Mr. R. J. F. Sulivan, the Secretary, to attend on behalf of the Chamber. On the 19th October 1928 the following notification bearing on the question was issued by the Home Department of the Government of Bombay.

No. 3546-2.—The following draft of a notification which it is proposed to issue under the Indian Motor Vehicles Act, 1914 (VIII of 1914), is published as required by Section 11 of the said Act, for the information of persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration by the Governor in Council on the expiry of two months from the date of its publication in the *Bombay Government Gazette*.

2. Any objections or suggestions which may be sent to the Secretary to the Government of Bombay in the Home Department by any person with respect to the said draft before the expiry of that period will be considered by the Governor in Council.

DRAFT NOTIFICATION.

In exercise of the powers conferred by Section 11 of the Indian Motor Vehicles Act, 1914 (VIII of 1914), the Governor in Council is pleased further to amend:

I. The Bombay Motor Vehicles Rules, 1915, published in Government Notification in the Judicial Department, No. 8216, dated the 10th December 1915, as subsequently amended, as follows, namely:—

" After Rule 22 of the said rules the following rules shall be inserted, namely:—

' 22 (*a*) No owner or driver of any motor vehicle shall use or allow to be used any horn or mechanical device if the motor vehicle is stationary except to prevent an accident.

'22 (*b*) No owner or driver of any motor vehicle shall use or allow to be used any horn or mechanical device unnecessarily or wantonly in such a manner as to cause nuisance or inconvenience to the public.'"

II. The Public Conveyance (Motor Vehicles) Rules, 1922, republished as accompaniment to Government Resolution, Home Department, No. 2669-2, dated the 15th November 1927, as follows, namely:—

In Rule 72 (*h*) of the said rules the words "or make use of the horn or any mechanical device" shall be inserted after the word "shout."

NOTE.—The amended rule 72 (*h*) will run as follows:—

No driver of any motor vehicle should shout or make use of the horn or any mechanical device in order to attract the attention of the public or of a possible hirer or for any other reason, or act in such a way as to cause inconvenience or annoyance to the public.

The Committee approved of the proposed amendment of the Motor Vehicles Rules which they considered to be a move in the right direction. They, however, suggested to the Commissioner of Police that one or two good Police Officers in mufti might be detailed to run in offenders.

INDIAN ROADS AND TRANSPORT DEVELOPMENT ASSOCIATION, LIMITED.

In September 1927 an Association was incorporated under the Indian Companies Act under the name of the Indian Roads and Transport Development Association. The main objects for which the Association was established were (*a*) To make representations to the Executive Government in India, Governments of Provinces, District Boards and other public bodies, and/or persons concerned regarding the necessity for (1) the construction, improvement and maintenance of Roads and Bridges; (2) the improvement of methods of Transport, and (3) the opening and connecting

up of Districts throughout India under a Central Administration. (*b*) To make representations to the bodies and/or persons aforesaid regarding ways and means for raising revenue to effect the above objects. (*c*) To make representations to all or any of the bodies and/or persons aforesaid regarding the adjustment of taxation, customs duty and excise affecting motor vehicles and other modes of transport and motor accessories and the employment of the same in such a manner as to facilitate the development of Road transport throughout India. (*d*) To watch the action of the Legislature in order to prevent, modify or promote the same by its representations as circumstances may appear to require.

A branch of the Association was formed in Bombay in May 1928 with the particular object of promoting the cause of road development in this Presidency.

NATIONAL RESEARCH INSTITUTES.

The Associated Chambers of Commerce of India and Ceylon in March 1928 asked for the views of the Chamber on the following resolution which was adopted at the Eleventh Congress of Chambers of Commerce of the British Empire held at Cape Town in October 1927 :—

" Whereas the work of National Research is a record of unparalleled achievements to the advantage of the British Empire during the Great War when the intellectual and industrial forces were unified with one object and were pooled to the advantage of the allied powers.

And whereas the work of National Research has been aided by comparatively trivial grants from some of the Dominions within the British Empire.

And whereas competition in the realm of National Research should be stimulated by grants to Universities and Industrial Laboratories

to promote co-operation to further the development of the national resources of each country within the Empire.

Therefore be it resolved—

That the Federation of Chambers of Commerce of the British Empire urge upon the Governments of the various parts of the British Empire the urgent necessity of establishing such national research institutes with sufficient financial appropriations to enable them to function in the most modern and scientific way, or in the case of such countries of the Empire as have already established in any degree such institutes, that the Governments of these countries be urged to place at the disposal of such institutes sufficient financial appropriation to enable them to undertake researches with the object—

(*a*) of improving the technical processes and methods used in the industries and of discovering new processes and methods which may promote the expansion of existing industries or the development of new industries,

(*b*) of assisting in the development of the natural resources of the country, and

(*c*) of promoting the utilization of the waste products of industries.

And further—

That the result of such investigations and researches made by any country within the Empire be placed, in so far as may be expedient and practicable, at the disposal of all other countries in the Empire who are in a position to make use of them, in the belief that the benefits accruing from such Imperial co-operation will be of the greatest possible advantage to the whole Empire both commercially and from the point of view of mutual protection."

In replying to the Associated Chambers the Committee stated that they were in favour of representations in the sense indicated being made to Government who might be requested to bring the terms of the resolution to the notice of bodies specially interested in research, such as the Indian Central Cotton Committee.

INTERNATIONAL CIVIL AERONAUTICS CONFERENCE.

The Associated Chambers of Commerce of India and Ceylon informed this Chamber in August 1928 that an invitation had been received to send a representative to attend the International Civil Aeronautics Conference to be held in Washington, D.C., from December 12th to Decenber 14th 1928, and enquired whether this Chamber desired to nominate a representative.

After consulting members the Associated Chambers were informed that no member of this Chamber would be able to attend.

PREVENTION OF PROFESSIONAL BEGGARY IN BOMBAY.

(*See Report*, 1926, *Vol. I, page* 346.)

The Government of Bombay in April 1928 informed the Chamber that they had decided that as Mr. Starte's scheme for the prevention of professional beggary, a reference to which was made in the Chamber's Report for 1926, rested on substantial aid from the provincial revenues, it was not possible for Government to take any action at the moment in view of the existing financial stringency.

PUBLIC HOLIDAYS.

(1) SAMVATSARI.

The Bombay Government early in April 1928 forwarded to the Chamber a copy of a letter from the Bombay Shroff Association requesting Government to declare "Samvatsari" (Tuesday, 18th September 1928) as an additional public

holiday under the Negotiable Instruments Act. Government requested to be furnished with the views of the Committee on the proposal. Government pointed out that the Special Holidays Committee of 1912 unanimously recommended that the Jain holiday "Samvatsari" should be bracketed with the Hindu holiday "Ganesh Chaturthi" and that the day chosen for this joint holiday should be the actual day of "Ganesh Chaturthi."

The Committee in replying to Government stated that they saw no reason to depart from the decision reached by the Special Holidays Committee appointed by Government in 1912, over which the Chairman of this Chamber presided, and they opposed the proposal that "Samvatsari" should be declared a separate public holiday in 1928.

The Government of Bombay however subsequently declared Tuesday, 18th September 1928, to be a public holiday.

(2) COCOANUT DAY.

The following Notification No. P. 189-F. was issued by the Finance Department of the Government of Bombay on the 5th March 1928 :—

In partial modification of Government Notification No. P. 189-F. I, dated 17th October 1927, His Excellency the Governor in Council is pleased to declare Friday, the 31st August 1928, as a public holiday on account of Cocoanut Day under the Negotiable Instruments Act in place of Thursday, the 30th August, previously notified.

The Committee also declared Friday, 31st August 1928, to be a holiday under Charter Parties instead of Thursday, 30th August 1928.

(3) GUDI PADWA.

A memorial signed by about 700 persons was received by the Chamber in August 1928, requesting them to

recommend to the Government of Bombay that the Hindus New Year's Day known as "Gudi Padwa" should be gazetted a public holiday as from 1929.

The Committee in replying stated that they had no intimate acquaintance with the various Hindu sects and their religious observances and they therefore scarcely felt competent to express an opinion on that aspect of the question. But from such information as they had been able to collect it appeared that the particular section of the Hindus observing "Gudi Padwa" were Deccanis who formed a comparative small minority of Hindus engaged in business in Bombay. The latter, *e.g.*, Banias, Jains, Pardesis, Cutchis, Sindhis, etc., observed their New Year at Divali to which two public holidays were allotted. The Committee pointed out that public holidays were gazetted under the Negotiable Instruments Act mainly to suit the convenience of the business community who were dependent on the opening and closing of the banks for the conduct of their business. The Committee understood that "Gudi Padwa" had been for many years past declared a holiday by the millowners for their mills and was observed as a sectional holiday in offices employing Deccanis.

The Committee added that they had repeatedly expressed the opinion that the number of public holidays was already too large and in the circumstances they did not feel justified in supporting a petition that another should be added to the list. If the signatories to the letter felt that an important section of the Hindu community was suffering under a legitimate grievance the Committee suggested that they should approach the Government of Bombay either direct or through an appropriate Indian public body.

EXHIBITIONS AND FAIRS.

Papers in connection with the following exhibitions and fairs were received during the year under review and were placed at the disposal of members :—

1. International Sample Fair, Milan, 12th April to 19th June 1928.
2. Prague Sample Fair, March 1928.
3. III International Book Fair, Florence, 15th April to 15th June 1928.
4. 9th Official and International Commercial Fair, Brussels, 12th April to 25th April 1928.
5. Swiss Industries Fair, Basle, 14th to 24th April 1928
6. International, Colonial, Maritime and Flemish Art Exhibition, Antwerp, 1930.
7. Contemporary Culture Exhibition, Brno (Brunn), Czechoslovakia, 26th May to 30th September 1928.
8. All-India Agricultural and Industrial Exhibition, Mysore, October 1928.
9. Indian Produce, Industries, Arts and Crafts Exhibition, Calcutta, December 1928 to January 1929.
10. Sample Exhibition of Hemp, Ferrara, Italy, 28th October to 4th November 1928.
11. British Industries Fair, 1929 London and Birmingham, 18th February to 31st March 1929.
12. Tanganyika Agricultural and Industrial Exhibition, Dar-es-Salaam, September 1929.

List of Acts affecting Commerce and Industry passed by the Indian Legislature during the year 1928.

II. Indian Securities (Amendment).

III. Indian Income-tax (Amendment).

V. Indian Finance.

VI. Indian Merchant Shipping (Amendment).

VII. Indian Tariff (Amendment).

VIII. Steel Industry (Protection).

IX. Indian Territorial Force (Amendment).

X. Auxiliary Force (Amendment).

XIII. Indian Mines (Amendment).

XV. Indian Trade Unions (Amendment).

XVI. Indian Income-tax (Amendment).

XVII. Match Industry (Protection).

XX. Indian Life Insurance Companies.

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following return of the imports of Coal into Bombay by Sea and Rail in the years 1922 to 1928 is printed for the information of members:—

From	1922.	1923.	1924	1925.	1926.	1927.	1928.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe	528,391	93,513	58,489	52,970	4,970	33,474	21,685
Australia	18,379	25,963	12,359	8,675	7,033	7,421	4,970
Japan	48,154	1,483	2,197	7,090	7,432	5,520	..
Africa	192,460	294,776	211,639	227,597	122,423	145,558	118,987
Other Foreign Countries.	..	..	1,267	120	133	320	109
Calcutta	70,462	96,515	209,909	195,779	325,333	355,744	268,780
Total—By Sea ..	857,846	512,250	495,860	492,231	467,324	548,043	414,531
Total—By Rail ..	207,421	210,610	186,346	90,746	101,985	123,965	66,790
Grand Total ..	1,065,267	722,860	682,206	582,977	569,309	672,008	481,321

WHEAT.

The total area reported for the season 1927-28 was 32,211,000 acres as against 31,303,000 acres the previous year showing an increase of 908,000 acres or 3 per cent. The total yield of the crop was estimated at 7,762,000 tons as compared with 8,973,000 tons the previous year or a decrease of 1,211,000 tons or 13 per cent.

The following figures show the Total Acreage and Outturn of Wheat in each official year from 1887-88 to 1927-28:—

Years.	Area (in thousand Acres.)	Outturn (in thousand Tons.)
1887-88	26,855	7,149
1888-89	25,912	6,362
1889-90	24,773	6,123
1890-91	26,576	6,876
1891-92	27,033	6,094
1892-93	27,759	7,649
1893-94	28,717	7,269
1894-95	28,422	6,999
1895-96	24,071	5,380
1896-97	20,580	5,363
1897-98	24,538	7,208
1898-99	25,370	6,838
1899-1900	18,688	5,357
1900-01	23,868	7,094
1901-02	23,446	6,091
1902-03	23,433	7,971
1903-04	28,413	9,641
1904-05	28,470	7,582
1905-06	26,296	8,579
1906-07	28,536	8,159
1907-08	22,806	6,104
1908-09	26,068	7,598
1909-10	28,018	9,591
1910-11	30,490	10,041
1911-12	31,141	9,925
1912-13	29,524	9,715
1913-14	28,475	8,358
1914-15	32,475	10,091
1915-16	30,320	8,652
1916-17	32,940	10,234
1917-18	35,487	9,922
1918-19	23,798	7,508
1919-20	29,949	10,122
1920-21	25,783	6,706
1921-22	28,207	9,830
1922-23	30,844	9,982
1923-24	31,181	9,660
1924-25	31,774	8,866
1925-26	30,471	8,696
1926-27	31,303	8,973
1927-28*	32,211	7,762

* Subject to revision.

Estimate of the Wheat Crop of the Season of 1927-28. Share of each Province and State of Area and yield for 1926-27 and 1927-28.

(000's omitted)

Provinces and States.	Area			Yield.			Increase or Decrease in the Current Year over.				Yield per Acre.	
							Area.		Yield.			
	Current Year 1927-28	Previous Year 1926-27	Average of preceding 5 Years.	Current Year 1927-28	Previous Year 1926-27	Average of preceding 5 Years	Previous Year 1926-27.	Average of Preceding 5 Years.	Previous Year 1926-27.	Average of Preceding 5 Years	1927-28.	1926-27.
	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Per cent.	Per cent.	Per cent.	Per cent.	lbs.	lbs.
British Provinces.												
Punjab	9,024	9,380	9,444	2,370	2,946	3,186	— 3·8	— 4·4	—19·6	— 25·6	588	703
United Provinces	7,467	6,714	7,054	2,361	2,492	2,520	+11·2	+ 5·9	— 5·3	— 6·3	708	831
Central Provinces and Berar	3,664	3,734	3,112	600	773	843	— 1·9	+17·7	—22·4	— 28·8	366	463
Bombay	1,875	1,802	1,704	395	318	372	+ 4·1	+10·0	+24·2	+ 6·2	471	395
Bihar and Orissa*	1,199	1,186	1,193	418	477	486	+ 1·1	+ 0·5	—12·4	— 14·0	781	901
North-West Frontier Province	993	998	1,049	167	294	247	— 0·5	— 5·3	—43·2	+ 32·4	377	660
Bengal	107	129	125	22	32	26	—17·1	—14·4	—31·2	— 15·4	461	556
Delhi	47	49	50	19	16	20	— 4·1	— 6·0	+18·7	— 5·0	906	731
Ajmer-Merwara	39	22	15	15	8	5	+77·3	+160·0	+87·5	+200·0	862	815
Total British Provinces.	24,415	24,014	23,746	6,367	7,356	7,705	+ 1·7	+ 2·8	—13·4	— 17·4	584	686
Indian States												
Punjab States	1,280	1,246	1,262	420	485	490	+ 2·7	+ 1·4	—13·4	— 14·3	735	871
United Provinces State (Rampur)	121	117	104	33	22	29	+ 3·4	+16·3	+50·0	+ 13·8	611	421
Central Provinces States	122	106	98	28	17	25	+15·1	+24·5	+64·7	+ 12·0	514	359
Bombay States	505	443	353	261	147	101	+14·0	+43·1	+36·7	+ 99·0	891	743
Central Indian States	2,030	1,942	1,798	207	360	384	+ 4·5	+12·9	—42·5	— 46·1	228	415
Gwalior State	1,458	1,399	1,383	165	281	388	+ 4·2	+ 5·4	—41·3	— 57·5	253	450
Rajputana States	1,133	999	950	238	222	228	+13·4	+19·3	+ 7·2	+ 4·4	471	498
Hyderabad State	1,058	960	737	82	61	64	+10·2	+43·6	+34·4	+ 28·1	174	142
Baroda State	86	74	59	21	22	19	+16·2	+45·8	—4·5	+ 10·5	547	666
Mysore State	3	3	4	(b)	(a)	(b)	..	—25·0	..	..	350	232
Total Indian States	7,796	7,289	6,748	1,395	1,617	1,728	+ 7·0	+15·5	—13·7	— 19·3	400	496
Grand Total	32,211	31,303	30,494	7,762	8,973	9,433	+ 2·9	+ 5·6	—13·5	— 17·7	540	642

* Excluding Feudatory States, which report an area of 2,900 acres with a yield of 400 tons during the year 1927-28 as compared with 2,300 acres and 200 tons for the last year (1926-27.)

(a) About 300 tons.

(b) About 500 tons.

The fluctuations in the Total Exports of Wheat from India to Foreign Countries during the last 47 years are shown below :—

(1881-82 to 1927-28).

Years.	Tons.	Rs.	Years.	Tons.	Rs.
1881-82 ...	995,050	8,62,00,618	1905-06 .	939,523	8,53,43,996
1882-83 ...	709,688	6,08,88,136	1906-07 ...	801,445	7,25,44,650
1883-84 ...	1,050,070	8,89,58,112	1907-08 ...	880,459	8,58,50,310
1884-85 ...	792,494	6,31,60,182	1908 09 ...	109,757	1,34,00,777
1885-86 ...	1,053,446	8,00,53,311	1909-10 ...	1,050,574	12,70,90,884
1886-87 ...	1,113,181	8,62,59,856	1910-11 ...	1,266,150	12,95,82,291
1887-88 ...	676,908	5,56,23,733	1911-12 ...	1,361,166	13,34,84,580
1888-89 ...	880,570	7,52,32 794	1912-13 ...	1,660,163	17,69,37,226
1889-90 ...	690,110	5,79,26,147	1913-14 ...	1,202,205	13,13,33,561
1890-91 ...	716,024	6,04,24,260	1914-15 ...	706,383	8,32,04,161
1891-92 ...	1,515,335	14,38,20,022	1915-16 ...	652,879	8,44,06,594
1892-93 ...	748,672	7,44,03,835	1916-17 ...	748,913	9,15,34,812
1893-94 ...	607,842	5,19,39,850	1917-18 ...	1,454,374	19,00,27,665
1894-95 ...	344,506	2,56,62,468	1918-19 ...	476,103	6,75,30,929
1895-96 ...	500,208	3,91,43,765	1919-20 ...	8,642	20,36,604
1896-97 ...	95,531	83,64,498	1920-21 ...	237,665	4,10,03,185
1897-98 ...	119,630	1,34,11,515	1921-22 ...	80,809	1,46,82,887
1898-99 ...	976,024	9,71,96,877	1922-23 ...	220,194	3,44,02,127
1899-1900...	485,204	3,90,94,963	1923-24 ...	636,352	9,11,80,928
1900-01 ...	2,501	3,00,832	1924-25 ...	1,111,691	17,19,49,952
1901-02 ...	366,090	3,25,59,204	1925-26 ..	211,637	3,60,24,737
1902-03 ...	514,607	4,51,53,570	1926-27	175,949	2,71,07,422
1903-04 ...	1,295,565	11,08,89,546	1927-28 ...	299,733	4,46,57,408
1904-05 ...	2,150,025	17,90,60,692			

COTTON, 1927-28.

The final Government acreage figures of the 26th April 1928 for the current season were 24,722,000 against 24,822,000 last year, a reduction of less than 1 per cent. The variations in the different Cotton growing tracts were considerably wider, the most important being :—

Punjab	*minus*	700,000	acres
Madras	„	200,000	„
U. P.	„	200,000	„
Bombay	*plus*	700,000	„
Hyderabad	„	400,000	„

Government estimated the final yield 5,871,000 Bales of 400 lbs. compared with 5,025,000 Bales in 1926-27. Private estimates ranged between 62 and 63 lakhs, including 7½ lakhs conventional Home Consumption.

Growing conditions were fair on the whole in the Northern and Southern tracts and very good in the Oomra districts where late rains, whilst spoiling the quality, produced an additional picking.

The following figures show the movement of cotton through Bombay during the seasons :—

	Bales.
Stocks per 1st September 1927 including Mill Stocks as estimated by the East India Cotton Association, Ltd... ..	445,175
Arrivals during the year ending 31st August 1928 (actual bales)	3,358,646
	3,803,821

Exports during the year ending 31st August 1928 :—

	Bales.
By Sea.—	
Europe	798,298
United States of America	5,275
China	269,950
Japan	1,120,753
Others including Coast Ports	28,764
	2,223,040
To Up-country by Rail	121,071
Bombay Mill Consumption	568,848
	2,912,959
* Estimated Carry over on 31st August 1928	890,862
	3,803,821

Imports of American cotton into Bombay amounted to 102,910 Bales of 3½ cwts each against 379,120 Bales during 1926-27. The falling off of these imports is due to the improvement of price parities between American and Indian cotton in favour of the latter.

Export figures showed an increase of 238,411 Bales over the previous cotton year, the takings by European spinners more than making up for the poor demand from Japan :—

	1926-27.	1927-28.	
Europe	418,192 Bales	798,298 Bales	+90 per cent.
U. S. A.	726 ,,	5,275 ,,	+626 ,,
China	207,502 ,,	269,950 ,,	+ 30 ,,
Japan	1,331,317 ,,	1,120,753 ,,	— 16 ,,

* The East India Cotton Association, Ltd., estimated the stocks on 31st August 1928 at 1,006,174 Bales.

Favourable parities during the 2nd half of the year, a low grade Oomra crop and a high grade American one induced Continental Spinners to revert again to Indian cotton. Japan on the other hand had apparently already covered a great deal of her requirements in American cotton and did not take full advantage of the constellation.

The Bombay Mill strike lasting over 6 months reduced the consumption to 568,848 Bales against 994,500 Bales and brought about a considerable reduction of the Yarn and Cloth stocks leaving these markets in a much healthier situation than has been the case for some years.

The disparity between American and Indian prices which had been so very pronounced during the previous two seasons was maintained during the first half of the year. A big crop of low grade cotton and a poor demand sent up stock figures to over 10 lakhs of bales bringing with it the long overdue adjustment of prices.

The following table of prices at the various turning points of the markets illustrate this adjustment :—

				Broach.	Year.
Sept. 1	1927	23·35	March	Rs. 454 A/May	1928.
„ 8	„	24·24	„	„ 491 „	1928.
Feb. 2	1928	16·92	„	„ 339 „	1928.
May 1	„	21·54	July	„ 390 „	1928.
July 2	„	22·74	Oct.	„ 433 „	1929.
Aug. 31	„	18·81	„	„ 350 „	1929.

The following table gives details of arrivals into Bombay during the season with the total of the five previous years. (Actual weight converted into Bales of 3½ cwts. each, after allowing 2 per cent. for tare in the case of receipts by rail.) Season ending 31st August in each case :—

Varieties.	1927-28.	1926-27.	1925-26.	1924-25.	1923-24.	1922-23.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
Khandeish	307,249	315,441	292,847	297,806	344,284	365,361
Central India	299,680	318,827	386,999	351,654	305,164	316,387
Barsi Nugger	319,242	204,894	225,296	210,032	208,197	219,823
Hyderabad Gaorani	118,517	69,698	74,406	98,333	105,280	130,140
Berar	730,789	578,454	479,843	574,520	653,988	673,101
Central Provinces	310,327	233,578	247,023	259,870	271,537	275,376
Dhollera	384,608	215,377	285,748	316,809	185,142	441,863
North-West Provinces	65,213	59,570	131,256	133,887	123,799	85,804
Rajputana	56,155	66,045	117,015	84,216	91,132	136,664
Sind Punjab	137,416	119,098	296,512	365,478	312,364	277,750
Broach	269,272	241,163	313,681	486,985	310,944	418,650
Compta Dharwars	145,150	142,453	168,007	222,650	188,776	133,527
Westerns Northerns	53,777	75,183	117,182	126,862	93,788	85,957
Coconada	7	495	3,302	2,403	2,893	4,199
Tinnevelly and Cambodia	37,082	50,161	68,875	41,369	30,330	47,384
Persians	5,770	5,719	5,627	6,904	9,764	5,737
Americans	102,910	379,120	28,130	9,649	2	1,632
Egyptians	2,199	3,462	638	648	3,718	1,421
Africans, East	78,119	85,988	88,569	74,289	77,932	51,069
Comilla, Burmah and other Sorts	295	916	3,700	3,513	879	601
Total ..	3,423,757	3,165,642	3,334,656	3,667,877	3,319,913	3,672,446

The following table gives the actual clearances of Cotton from Bombay to different Countries during the years ending 31st August from 1922-23 to 1927-28 :—

—	1927-28.	1926-27.	1925-26.	1924-25.	1923-24.	1922-23.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
United Kingdom	91,409	27,750	49,248	70,419	151,656	127,912
France	149,682	65,402	118,186	129,371	145,744	116,589
Belgium	210,096	91,504	109,605	133,709	173,717	159,000
Holland	12,811	6,110	7,576	12,135	11,388	5,189
Norway	....	....	....	30	168	344
Sweden	330	605	395	510	2,200	1,929
Denmark	165	27	200	28	....	55
Germany	103,849	72,046	43,459	68,676	95,623	143,924
Portugal	55	4	....	156	....	....
Spain	32,139	21,687	38,574	40,627	105,841	49,492
Italy	197,394	132,601	184,500	256,199	389,886	195,657
Austria	.....	....	....	895	27,121	50,564
Fiume	168	220	....	.....	....	....
Roumania	....	....	....	165	....	....
Greece	200	236	15	55	775	800
United States of America	5,250	726	1,450	9,769	22,923	7,864
British Columbia	25	....	....	....	....	....
Argentine Republic	.....	....	....	210	50	....
China	269,950	207,502	387,779	350,294	244,984	377,503
Japan	1,120,753	1,331,317	1,486,007	1,671,294	1,313,298	1,707,833
Other Foreign Countries	4,526	5,408	5,419	6,021	4,950	5,424
Indian Ports—Calcutta, etc.	24,238	21,484	19,534	16,708	24,525	39,914
Total ..	2,223,040	1,984,629	2,451,947	2,767,271	2,714,849	2,989,993

Comparative statement showing the Actual Clearances of Cotton from Bombay to different Ports during the years 1928 and 1927.

To	1928. Six months ending 30th June.	1928. Six months ending 31st Dec.	1928. Total for 12 months.	1927. Six months ending 30th June.	1927. Six months ending 31st Dec.	1927. Total for 12 months.	Increase or Decrease.	Percentage.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	
London	.....	1	1	110	....	110	— 109	.....
Liverpool	52,730	14,078	66,808	15,915	(b) 20,522	36,437	+ 30,371	83·35
Manchester	16 231	5,825	22,056	604	2,553	3,157	+ 18,899	598·63
Hull	.....	....	....	(a) 40	....	40	— 40	.....
Marseilles	4,423	1,631	6,054	2,303	1,112	3,415	+ 2,639	77·27
Havre	24,497	12,041	36,538	10,073	11,202	21,275	+ 15,263	71·74
Havre (for orders)...	..	220	220	.....	.....	..	+ 220	.....
Dunkirk	84,010	33,782	117,792	36,219	21,055	57,274	+ 60,518	105·66
Antwerp	A80,743	55,921	136,664	28,932	(c) 25,776	54,708	+ 81,956	149·80
Antwerp (for orders).	.....	391	391	.....	.....	.....	+ 391	.....
Ghent	61,275	36,774	98,049	29,802	32,806	62,608	+ 35,441	56·60
Ghent or Antwerp ..	158	248	406	...	.....	.....	+ 406	.....
Antwerp or Hamburg.	.....	90	90	.....	.....	.....	+ 90	.....
Rotterdam	9,717	4,888	14,605	4,079	2,072	6,151	+ 8,454	137·44
Rotterdam (for orders).	.....	497	497	.....	...	.....	+ 497	.....
Copenhagen	55	55	110	27	110	137	— 27	19·70
Veijle	....	....	....	....	....	....	....	.....
Gothenburg	165	55	220	330	110	440	— 220	50·00
Malmoe	....	....	.....	110	....	110	— 110	.....
Hamburg	60,932	51,954	112,886	45,361	30,082	75,443	+ 37,443	49·63
Bremen	9,184	1,418	10,602	2,299	1,720	4,019	+ 6,583	163·79
Malaga	50	...	50	.....	.....	.....	+ 50	.....
Pasages	970	980	1,950	1,095	205	1,300	+ 650	50·00
Barcelona	9,613	14,496	34,109	16,040	7,071	23,111	+ 10,998	47·58
Taragona	50	.....	50	.....	.....	.....	+ 50	.....
Irun	50	.....	50	.....	.....	.....	+ 50	.....
Oporto	.....	55	55	....	....	....	+ 55	.....
Fiume	168	....	168	110	55	165	+ 3	1·81
Trieste	57,819	47,225	105,044	32,111	35,782	67,893	+ 37,151	54·71
Venice	23,118	17,854	40,972	18,814	13,433	32,247	+ 8,725	27·05

Comparative statement showing the Actual Clearances of Cotton from Bombay to different Ports—contd.

To	1928. Six months ending 30th June.	1928. Six months ending 31st Dec.	1928. Total for 12 months.	1927. Six months ending 30th June.	1927. Six months ending 31st Dec.	1927. Total for 12 months.	Increase or Decrease.	Percentage.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	
Genoa	39,453	35,753	75,206	27,905	14,545	42,450	+ 32,756	77·16
Naples	2,620	2,030	4,650	580	740	1,320	+ 3,330	252·27
Leghorn	100	110	210	.....	.....	.....	+ 210	.....
Venice Torrieste ..	750	....	750	....	....	.....	+ 750	.....
Piraeus	75	....	75	....	150	150	— 75	50·00
Salonica	....	.....	....	100	....	100	— 100	.....
Syra	25	....	25	30	50	80	— 55	68·75
Baltimore	2,525	...	2,525	....	.....	.....	+ 2,525	.....
New York	1,000	3,375	4,375	725	10	735	+ 3,640	495·23
Boston	1,125	300	1,425	....	15	15	+ 1,410	.....
San Francisco ..	50	5	55	.....	.....	.....	+ 55	.....
Portland	....	....	....	....	....	....	....	.....
Seattle	....	.....	.....	....	100	100	— 100	.....
Vancouver	.....	.....	.....	.....	25	25	— 25	...
Colombo	2,266	1,375	3,641	3,046	2,707	5,753	— 2,112	36·71
Mauritius	10	10	20	84	2	86	— 66	76·74
Australian Ports ..	100	100	200	500	50	550	— 350	63·63
Japanese Ports ..	737,825	589,503	1,327,328	1,081,335	269,071	1,350,406	— 23,078	1·70
Chinese Ports ..	238,682	75,160	313,842	137,789	37,340	175,129	+ 138,713	79·20
Persian Gulf Ports ..	....	....	.....	20	....	20	— 20	..
Other Foreign Ports .	5	....	5	2	....	2	+ 3	150·00
Calcutta and Coast Ports.	14,148	8,309	22,457	14,628	10,637	25,265	— 2,808	11·13
Total ..	1,546,717	1,016,509	2,563,226	1,511,118	541,108	2,052,226	Net Increase	511,000 or 24·89 per cent.

N.B.—The totals for each port cannot be taken separately as showing the actual imports of the country to which the said port belongs—for, in some cases, the named port is used as a transhipping port to other countries, as the under-quoted notes will show :—

1927—(*a*) For France. (*b*) Including 100 bales for U. S. A. (*c*) Including 913 bales for Germany and 200 bales for France.

1928.—(A) Including 224 bales for Germany.

RAINFALL AT BOMBAY; 1843 TO 1928.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1928, is published for the information of members:—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844	0·06	0·33	..	..	..	18·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846	..	..	..	..	..	26·41	33·19	6·65	6·65	1·03	..	..	73·93
1847	0·09	0·02	..	0·31	1·40	37·56	16·46	8·68	5·68	0·28	5·53	..	76·01
1848	..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849	0·34	..	..	..	..	..	23·41	50·99	12·66	26·13	0·75	0·61	..	114·89
1850	..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851	..	..	..	..	..	0·52	24·50	47·02	20·03	3·89	0·04	0·07	..	96·07
1852	..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853	..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·66
1854	..	..	..	..	..	..	16·34	38·05	3·90	13·61	7·49	1·85	..	82·14
1855	..	..	..	..	..	..	29·18	11·83	3·82	5·29	9·06	..	..	50·15
1856	..	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12	65·92
1857	..	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858	..	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1859	..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1860	..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861	..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862	..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863	0·41	..	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864	..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865	0·38	..	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866	..	0·11	..	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867	..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	72·30
1868	..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869	..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1870	..	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1871	2·22	..	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872	..	..	..	..	..	0·06	24·43	24·84	9·49	16·59	1·07	..	..	76·48
1873	..	0·05	..	..	..	0·51	20·36	16·98	23·96	7·77	0·07	..	..	69·70
1874	..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875	0·47	..	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876	..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877	0·22	0·52	..	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880	..	0·01	0·02	..	..	21·48	18·37	4·08	22·80	1·18	..	..	67·94
1881	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1882	..	0·04	0·02	0·08	0·02	27·54	26·94	3·36	10·08	1·12	0·03	..	69·23
1883	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889	..	..	..	..	0·67	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1890	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	1·13	66·13
1891	..	..	0·22	..	..	13·99	32·48	6·94	22·53	1·04	..	..	77·20
1892	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·67	..	95·12
1893	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0·01	66·85
1895	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·65
1897	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·75
1898	..	0·17	..	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·56
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·98	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·73
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71 03
1914 ..	..	0·08	..	0·07	..	16·65	30·13	13·27	21·06	0·01	0·18	..	81 45
1915 ..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61
1916 ..	..	..	..	0·04	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·93
1917 ..	..	1·68	..	..	0·88	14·96	13·26	32·18	16·92	19·96	..	..	99·84
1918 ..	..	..	1·46	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54
1919 ..	0·11	..	..	..	..	16·31	31·30	10·85	8·03	1·54	0·18	..	68·32
1920 ..	0·99	0·33	..	..	..	8·16	22·00	5·18	4·05	0·34	..	..	41·05
1921 ..	..	..	..	..	..	26·74	35·68	10·36	13·02	0·22	..	..	86·02
1922 ..	..	..	..	..	..	26·48	31·15	5·08	6·95	0·61	..	0·14	70·41
1923 ..	..	0·05	..	0·02	..	7·19	43·26	8·72	18·32	..	..	..	77·56
1924 ..	..	..	..	..	..	7·46	16·73	15·43	12·13	0·06	0·38	..	52·19
1925 ..	..	..	..	..	2·76	27·86	8·38	7·71	3·52	0·22	0·37	.	50·82
1926 ..	2.99	..	..	..	0.10	6.19	30.88	22.21	8.98	1.29	..	..	72.64
1927 ..	..	0.04	0.03	..	..	32·52	16.85	6·74	5.33	7·30	5·48	0·09	74·38
1928 ..	0·00	0·01	0·00	0·00	0·00	27·71	30·93	16.65	9·91	0·43	0·09	0·00	85·72

RAINFALL OF THE YEAR 1928.

The following table is compiled from the Reports issued by the Meteorological Department in order to present, in a condensed form, a definite record of the weather during the South-West Monsoon months of the past year and also during the whole year :—

DIVISION.	STATION.	From 1st June to 31st Oct. 1928.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1928.	Annual normal.
Bay Islands ..	Port Blair	81.0	+ 2.6	118.0	116
Lower Burma.	Victoria Point	97.6	—30.1	134.9	159
	Mergui	..	..	178.0	161
	Tavoy	183.4	— 1.1	217.4	215
	Amherst	176.2	..	212.4	..
	Rangoon	93.2	+11.7	114.3	99
	Bassein	91.7	— 2.3	101.5	109
	Diamond Island	116.3	+16.7	123.2	118
	Toungoo	60.1	—10.4	72.1	83
	Kyaukpyu	167.5	+13.3	179.5	180
	Akyab	191.3	+10.9	207.5	203
Upper Burma.	Minbu	22.5	— 3.7	28.0	35
	Yamethin	30.6	+ 2.9	37.8	38
	Mandalay	40.1	+16.3	47.0	33
	Monywa	35.3	+12.4	40.3	31
	Lashio	54.0	+ 6.0	63.1	62
	Bhamo	59.6	— 0.6	67.7	72
	Myitkyina	94.5	+27.3	105.4	79

DIVISION.	STATION.	From 1st June to 31st Oct. 1928.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1928.	Annual normal.
ASSAM ..	Dibrugarh	93.0	+15.8	123.7	108
	Sibsagar	81.9	+17.6	109.7	96
	Tezpur	41.1	—12.1	60.5	74
	Gauhati	33.5	—12.1	54.8	65
	Dhubri	93.7	+20.2	114.9	97
	Silchar	94.2	+12.1	129.0	125
BENGAL ..	Cox's Bazar	92.8	—27.2	103.7	146
	Chittagong	89.5	+ 8.2	109.8	103
	Narayanganj	59.2	+ 5.9	73.7	74
	Barisal	61.1	— 1.9	67.3	82
	Jessore	53.0	+ 3.7	61.6	66
	Calcutta	68.1	+16.9	78.7	63
	Saugor Island	86.6	+27.3	91.3	69
	Burdwan	64.4	+18.3	73.2	59
	Berhampore	45.2	— 2.0	52.0	57
	Mymensingh	82.0	+11.6	104.5	93
	Bogra	84.6	+27.6	96.1	71
	Dinajpur	78.9	+19.5	93.8	71
	Jalpaiguri	124.4	+19.5	140.6	122
ORISSA ..	Balasore	61.1	+11.0	66.0	63
	Hukitala	74.6	+23.0	78.5	63
	Cuttack	58.2	+ 8.0	67.2	59
	Sambalpur	55.5	— 5.1	59.2	66
CHOTA NAGPUR.	Chaibasa	42.1	— 1.2	..	52
	Ranchi	47.2	— 2.4	54.6	57
	Hazaribagh (a)	46.7	— 0.3	52.5	53
BIHAR ..	Purnea	61.5	+ 6.7	69.5	62
	Darbhanga	46.4	+ 1.4	48.2	50
	Patna	28 1	—16.4	33.3	49
	Gaya	36.5	— 7.1	42.3	47
	Naya Dumka	61.3	+11.4	66.5	57
UNITED PROVINCES, EAST.	Gorakhpur	38.4	— 7.0	42.1	50
	Benares	26.8	—10.7	33.4	41
	Allahabad	18.0	—18.4	25.3	39
	Cawnpore	16.0	—27.2	22.1	36
	Lucknow	20.2	—14.8	26.5	39
	Bahraich	28.4	—12.0	34.5	45
UNITED PROVINCES, WEST.	Jhansi	21.3	—12.6	24.4	36
	Agra	17.4	— 7.0	20.4	27
	Mainpuri	14.0	—10.0	64.4	27
	Bareilly	27.8	—11.7	36.3	44
	Meerut (a)	12.6	—14.9	19.8	32
	Roorkee	24.9	—11.0	36.1	42
	Dehra Dun (a)	54.9	—19.1	69.9	83
PUNJAB, EAST AND NORTH.	Delhi	6.1	—17.0	11.4	27
	Hissar	13.1	+ 1.4	16.2	15
	Ambala	20.3	— 3.9	28.4	31
	Ludhiana	11.8	—10.6	18.5	29
	Lahore	14.3	— 0.8	18.6	20
	Sialkot	24.0	+ 1.0	33.3	31
	Rawalpindi	14.9	— 8.2	29.1	35
PUNJAB, SOUTHWEST.	Khushab	8.6	— 1.1	12.8	15
	Lyallpur	15.0	+ 3.7	18.3	14
	Montgomery	6.7	— 1.2	10.1	11
	Multan	1.8	— 3.3	3.3	
	Khanpur	7.1	..	..	..

DIVISION.	STATION.	From 1st June to 31st Oct. 1928.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1928.	Annual normal.
KASHMIR ..	Srinagar	10.3	+ 1.5	33.3	26
	Sonamarg (a)	13.8	— 1.8	67.1	71
	Dras	4.7	+ 1.3	38.0	21
	Leh	1.6	..	3.8	3
	Skardú	2.1	+ 0.1	8.5	7
	Gilgit	4.4	+ 2.4	9.9	5
N. W. FRONTIER PROV	Peshawar	0.5	— 4.8	15.5	13
	Dera I. Khan	5.6	+ 0.1	7.9	9
BALUCHISTAN	Fort Sandeman	4.4	..	9.8	11
	Harnai (a)	4.0	..	9.3	14
	Quetta	0.2	— 1.2	9.2	10
	Chaman	..	— 0.3	5.7	7
	Kalat	0.3	— 0.9	13.5	7
	Dalbandin	..	— 0.3	4.9	4
	Mirjawa	..	..	0.6	..
	Panjgur	..	..	..	5
	Pasni	..	..	..	7
SIND ..	Jacobabad	0.4	— 1.9	0.5	4
	Hyderabad	1.5	— 4.5	2.1	7
	Karachi	1.5	— 4.4	2.4	8
RAJPUTANA, WEST.	Bikaner	11.6	+ 1.9	12.0	12
	Jodhpur	13.1	+ 0.7	13.4	14
RAJPUTNA, EAST.	Jaipur	14.3	— 7.7	16.7	24
	Ajmer	22.6	+ 4.0	24.2	21
	Kotah	24.4	— 1.9	25.5	28
	Udaipur (a)	25.1	+ 3.1	25.5	24
GUJARAT ..	Deesa	15.1	— 8.7	15.9	25
	Bhuj	10.7	— 3.1	11.3	14
	Dwarka	20.6	+ 7.9	21.4	13
	Rajkot	23.7	— 1.6	24.7	26
	Veraval	12.8	— 5.3	12.8	19
	Surat	20.6	—10.6	30.3	41
	Bhavnagar	19.2	— 0.9	19.6	21
	Ahmadabad	33.6	+ 5.7	35.0	29
CENTRAL INDIA, WEST.	Neemuch	32.4	+ 4.8	38.1	29
	Indore	38.4	+ 7.1	43.0	33
CENTRAL INDIA, EAST.	Nowgong	40.1	+ 0.1	45.1	43
	Sutna	22.9	—18.4	28 5	45
BERAR ..	Akola	26.7	— 1.9	31.4	31
	Amraoti	26.7	— 3.3	31.2	33
CENTRAL PROVINCES, WEST.	Khandwa	26.2	— 1.5	32.6	30
	Hoshangabad	31.1	—14.9	61.3	49
	Saugor	36.2	— 5.8	43.9	45
	Jubbulpore	41.1	—10.2	44.6	55
	Seoni	52 7	+ 4.0	57.6	53
	Nagpur	34.5	—10.3	37.4	49
CENTRAL PROVINCES, EAST.	Pendra	47.9	+ 4.2	52.8	50
	Raipur	31.1	—15.6	40.4	51
	Kanker	39.1	..	40.7	..
	Chanda	38.9	— 8.7	51.5	52
	Jagdalpur	64.9	+11.6	67.5	61
KONKAN	Bombay	85.6	+16.6	85.7	71
	Ratnagiri	115.8	+18.5	116.5	100
	Marmagoa	107.0	+17.1	107.1	95
	Karwar	150.9	+36.8	152.1	120

(a) Reports only rainfall.

DIVISION.	STATION.	From 1st June to 31st Oct. 1928.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1928.	Annual normal.
BOMBAY DECCAN.	Malegaon	29.2	+ 9.1	30.1	22
	Ahmadnagar	34.8	+15.3	35.9	22
	Poona	18.1	— 5.9	19.6	27
	Sholapur	30.5	+ 6.0	33.0	29
	Bijapur	24.3	+ 7.1	27.0	21
	Belgaum	40.8	— 2.7	45.7	50
HYDERABAD, NORTH.	Aurangabad	28.5	+ 3.7	29.4	27
	Parbhani (a)	29.8	..	31.3	37
	Nizamabad	58.1	+21.3	62.2	40
HYDERABAD, SOUTH.	Gulbarga	35.3	+ 8.1	37.5	31
	Raichur	30.3	+ 5.7	32.5	28
	Hyderabad	24.5	— 3.2	29.9	32
	Hanamkonda	37.1	+ 6.8	42.5	34
MYSORE	Chitaldrug	26.9	+ 9.2	32.7	25
	Bangalore	33.5	+ 8.2	38.3	35
	Mysore	14.4	— 5.9	25.3	31
MALABAR	Mangalore	118.9	+ 4.5	127.4	126
	Calicut	77.7	—20.2	93.7	117
	Cochin	69.8	—16.6	98.1	115
	Trivandrum	34.8	— 4.8	53.2	65
MADRAS, SOUTH EAST.	Palamkottah (a)	3.2	— 6.5	22.8	28
	Pamban	5.9	— 5.8	40.5	37
	Madura	10.9	— 9.5	24.4	34
	Negapatam	17.6	— 3.5	71.2	55
	Trichinopoly	14.8	— 3.8	34.4	33
	Coimbatore	7.3	— 4.9	15.3	22
	Salem	22.2	— 4.8	32.7	30
	Cuddalore	32.6	+ 5.9	68.7	53
	Madras	37.2	+10.0	51.5	51
MADRAS DECCAN.	Cuddapah	19.8	— 4.1	24.7	31
	Bellary	13.7	— 1.3	15.9	21
	Kurnool	22.1	— 0.3	26.1	26
MADRAS COAST NORTH.	Nellore	24.7	+ 4.3	31.9	38
	Masulipatam	30.6	— 1.6	35.4	42
	Cocanada	31.9	+ 2.1	33.7	39
	Vizagapatam	50.2	+21.9	53.4	37
	Gopalpur	39.3	+ 3.3	44.1	45
HILL STATIONS, EXCLUDING KASHMIR & BALUCHISTAN.	Maymyo	56.0	+13.8	68.5	59
	Shillong	62.1	— 0.7	83.2	84
	Cherrapunji	326.1	— 7.5	394.5	424
	Darjiling	89.5	—16.1	105.5	123
	Mukteswar	24.1	—16.3	41.5	52
	Chakrata	35.6	—18.3	56.7	72
	Simla	35.8	—12.8	51.1	64
	Dalhousie (a)	49.1	..	83.5	..
	Murree	23.1	—14.6	..	60
	Cherat	4.8	— 7.0	27.5	27
	Parachinar	5.9	..	27.3	29
	Drosh	2.4	..	..	17
	Mount Abu	52.8	— 5.7	55.1	61
	Pachmarhi	75.1	+ 2.5	82.0	77
	Mercara	90.9	—21.4	103.7	125
	Kodaikanal	23.9	— 9.1	67.5	62
	Coonoor	24.5	..	..	..
CEYLON	Colombo	43.5	+ 8.2	98.7	84

(a) Reports only rainfall.

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872	Not recorded	52,215	36,315	15,900	..
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	..
Year ending 30th Nov. 1874 ..	1,402,379	21,707	18,986	2,721	..
Do. 30th Nov. 1875 ..	1,474,470	23,039	22,009	1,030	..
Do. 30th Nov. 1876	1,240,034	19,375	22,355	..	2,980
Do. 30th Nov. 1877	1,101,318	18,324	21,561	..	3,237
Do. 30th Nov. 1878	1,040,961	20,837	23,287	..	2,450
Do. 30th Nov. 1879	887,100	28,808	20,140	8,668	..
Do. 30th Nov. 1880 ..	1,163,545	33,219	20,804	10,135	..
Do. 30th Nov. 1881	1,313,592	25,177	24,029	1,147	..
Do. 30th Nov. 1882	1,892,796	33,225	24,757	8,468	..
Do. 30th Nov. 1883	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884	1,814,986	33,404	22,604	10,800	..
Do. 31st Dec. 1885	1,402,845	29,482	24,385	5,097	..
Do. 31st Dec. 1886	1,748,856	32,893	21,582	11,311	..
Do. 31st Dec. 1887	1,845,446	35,933	20,017	15,916	..
Do. 31st Dec. 1888	1,659,273	36,371	21,057	15,314	..
Do. 31st Dec. 1889	2,156,604	43,042	21,648	21,394	..
Do. 31st Dec. 1890	2,335,935	45,872	23,171	22,701	..
Do. 31st Dec. 1891	2,012,900	39,533	23,402	16,131	..
Do. 31st Dec. 1892	1,946,389	38,017	24,495	13,522	..
Do. 31st Dec. 1893	1,691,755	32,517	24,273	8,244	..
Do. 31st Dec. 1894	1,708,723	33,665	25,156	8,509	..
Do. 31st Dec. 1895	1,679,325	34,921	21,546	13,375	..
Do. 31st Dec. 1896	2,049,862	30,061	22,240	17,821	..
Do. 31st Dec. 1897	1,746,610	33,956	22,484	11,472	..
Do. 31st Dec. 1898	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899	2,132,663	41,684	21,041	20,643	..
Do. 31st Dec. 1900	1,147,591	28,302	20,844	7,458	..
Do. 31st Dec. 1901	2,947,198	45,497	21,918	23,579	..
Do. 31st Dec. 1902	2,159,823	43,709	26,865	16,844	..
Do. 31st Dec. 1903	2,664,171	53,654	31,522	22,132	..
Do. 31st Dec. 1904	2,292,791	48,673	19,666	29,003	..
Do. 31st Dec. 1905	2,534,599	53,255	21,427	31,828	..
Do. 31st Dec. 1906	2,685,432	54,215	23,516	30,699	..
Do. 31st Dec. 1907	2,976,312	60,171	27,054	33,117	..
Do. 31st Dec. 1908	2,302,349	48,844	29,706	19,138	..
Do. 31st Dec. 1909	2,736,023	57,502	28,310	29,192	..
Do. 31st Dec. 1910	3,163,919	65,853	30,617	35,236	..
Do. 31st Dec. 1911	2,390,016	54,123	34,028	20,095	..
Do. 31st Dec. 1912	2,528,825	55,571	31,953	23,618	..
Do. 31st Dec. 1913	3,127,997	64,049	32,441	31,608	..
Do. 31st Dec. 1914	3,336,685	65,197	36,014	29,183	..
Do. 31st Dec. 1915	3,361,744	73,410	35,002	38,408	..
Do. 31st Dec. 1916	3,409,241	85,407	37,571	47,836	..
Do. 31st Dec. 1917	2,944,353	67,356	41,363	25,996	..
Do. 31st Dec. 1918	1,933,943	73,386	41,640	31,746	..
Do. 31st Dec. 1919	2,910,991	86,189	46,154	40,035	..
Do. 31st Dec. 1920	3,027,873	1,06,901	70,146	36,755	..
Do. 31st Dec. 1921	3,407,858	1,54,071	70,208	83,863	..
Do. 31st Dec. 1922	3,517,691	1,60,333	76,399	83,934	..
Do. 31st Dec. 1923	2,692,835	1,24,179	76,939	47,240	..
Do. 31st Dec. 1924	2,365,531	1,16,002	72,034	43,968	..
Do. 31st Dec. 1925	2,111,055	1,09,375	69,703	39,672	..
Do. 31st Dec. 1926	1,785,602	1,08,621	68,203	40,418	..
Do. 31st Dec. 1927	1,573,756	1,33,382	74,855	58,527	..
Do. 31st Dec. 1928	1,991,021	1,13,092	71,963	41,129	..

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts for the years 1913 to 1928.

Years.	Nett Bales certified.			Nett Miscellaneous Articles.			Nett Round Logs.			Extra Fees.			Nett Totals.		
	Number of Bales.	Nett Fees.		Number of Packages.	Nett Fees.		Number of Logs.	Nett Fees.		Articles certified.	Amount.		Packages.	Nett Fees.	
		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.
1913	2,843,348	44,427	5 0	284,618	18,896	6 0	31	15	8 0	..	710	9 3	3,127,997	64,049	12 3
1914	3,099,996	48,437	7 0	236,676	15,872	8 6	13	6	8 0	..	880	12 6	3,336,685	65,197	4 0
1915	2,985,392	46,646	7 0	396,352	25,421	1 9	..	....		..	1,342	9 9	3,361,744	73,410	7 6
1916	2,872,260	44,879	1 0	536,981	38,340	15 9	..	....		..	2,187	11 3	3,409,241	85,407	12 0
1917	2,575,480	40,241	14 0	368,873	27,110	4 9	..	....		..	4	11 0	2,944,353	67,356	13 9
1918	1,361,026	21,266	0 6	572,917	39,263	11 0	..	....		..	12,856	12 9	1,933,943	73,386	8 3
1919	2,219,969	34,687	0 3	690,960	47,002	11 3	62	31	0 0	..	4,469	1 3	2,910,991	86,189	12 9
1920	2,461,224	50,540	0 0	566,474	54,005	12 6	175	87	8 0	..	2,268	8 6	3,027,873	1,06,901	13 0
1921	2,884,521	88,578	12 6	573,280	63,370	8 9	57	28	8 0	..	2,093	6 0	3,407,858	1,54,071	3 3
1922	2,942,899	91,965	9 6	574,697	63,748	13 3	95	47	8 0	..	4,571	7 0	3,517,691	1,60,333	5 9
1923	2,024,508	63,265	14 0	668,323	57,951	2 3	4	2	0 0	..	2,960	7 6	2,692,835	1,24,179	7 9
1924	1,723,813	53,869	2 6	641,718	58,174	5 9	..	....		..	3,834	0 0	2,365,531	1,15,877	8 3
1925	1,579,403	49,356	5 6	531,652	55,700	2 6	..	....		..	4,318	7 6	2,111,055	1,09,374	15 6
1926	1,254,587	39,205	13 6	531,015	63,323	9 0	..	....		..	6,091	7 6	1,785,602	1,08,620	14 0
1927	996,512	31,141	0 0	577,244	68,542	0 0	..	....		..	33,699	10 0	1,573,756	1,33,382	10 0
1928	1,480,555	46,267	5 6	510,388	60,803	15 0	78	39	0 0	..	5,981	6 0	1,991,021	1,13,091	10 6

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1928.

LIABILITIES	Rs. a. p.	Rs. a. p.	ASSETS.	Rs. a. p.	Rs. a. p.
Sundry Creditors—			Estimated Value of Office Furniture as on 1st January 1928	7,000 0 0	
Bank overdraft	....	14,054 7 8	*Add*—Additions during the year	860 0 0	
				7,860 0 0	
Auditors' Fee and bills for statistical and miscellaneous printing, stationery, Books and Periodicals, Contribution to the Provident Fund, &c., for December 1928 unpaid ..	....	9,870 8 0	*Less*—Depreciation at 10 per cent. written off this year..	786 0 0	7,074 0 0
			Cost of Office Motor Car	3,918 0 0	
			Less—Depreciation at 25 per cent. written off this year..	979 8 0	2,938 8 0
Advance Subscriptions received—			Cost of Statistical Department Furniture (Cyclostyling Machines, Typewriters, etc.) as per last Balance Sheet	1,294 0 0	
Associate Membership ..	300 0 0		*Add*—Additions during the year	294 2 6	
Publications Subscription ..	168 0 0			1,588 2 6	
		468 0 0	*Less*—Depreciation at 25 per cent. written off this year	1,286 8 6	301 10 0
Chamber of Commerce Accumulated Fund—			INVESTMENTS.		
				Value on 31st December 1928.	Cost Price.
Balance on 31st December 1927	1,45,530 1 2			Rs. a. p.	Rs. a. p.
Add—Estimated Value of Office Furniture as on 1st January 1928	7,000 0 0		6 per cent. Government Ten Year Income Tax Free Bonds, 1930, for Rs. 40,000	40,475 0 0	40,000 0 0
	1,52,530 1 2		6 per cent. Government Ten Year Income Tax Free Bonds, 1932, for Rs. 59,500	61,896 9 0	61,175 0 0
			5 per cent. Government Income Tax Free Loan, 1945-55, for Rs. 71,000.	73,751 4 0	71,000 0 0
				1,75,622 13 0	
			Deduct—Appreciation	3,447 13 0	
				1,72,175 0 0	1,72,175 0 0 1,72,175 0 0

Add—Excess of Income over Expenditure ..	10,871 3 5	1,63,401 4 7			
			Interest accrued but not received on the Chamber's Investments up to 31st December 1928	....	2,582 1 4
			Cost of 40 Shares of the Bombay Telephone Company, Limited	....	1,730 0 0
			Cash Deposit with the Government of India, Central Publication Branch, Calcutta	....	100 0 0
			Cash in hand	....	943 0 11
Total Rs. ..	....	1,87,794 4 3	Total Rs. ..	...	1,87,794 4 3

I beg to report that I have audited the balance sheet of the Bombay Chamber of Commerce as above set forth, and have obtained all the information and explanations required. In my opinion this balance sheet is drawn up in conformity with the law and exhibits a true and correct view of the state of the Chamber's affairs according to the best of my information, and the explanations given to me, and as shown by the books of the Chamber.

G. C. POCOCK,

Chartered Accountant,
Auditor.

BOMBAY, 19*th February* 1929

HUGH G. COCKE,

President.

P. BARKER,

Member of Committee.

R. SULIVAN,

Secretary.

BOMBAY CHAMBER OF COMMERCE.

Dr. *Income and Expenditure Account for the year ended 31st December 1928.* Cr.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To—			By—		
Contribution towards publication of Weather and Crop Reports for the year 1928	500 0 0		Subscriptions—		
Subscription to Weather and Crop Reports	60 8 0		Chamber Membership.	57,960 0 0	
Donation to the Sydenham College of Commerce and Economics ..	1,500 0 0		Associate Membership.	1,800 0 0	
Membership Subscription to the Federation of Chambers of Commerce of the British Empire ..	28 4 9		Statistical Returns ..	57,691 6 0	
Membership Subscription to the Associated Chambers	640 0 0		Statistical Miscellaneous receipts	2,711 12 0	
Moiety of Expenses in connection with the Associated Chambers' offices at Delhi and Simla ..	2,184 4 0	4,913 0 9	Measurement Fees ..	1,13,091 10 6	2,33,254 12 6
Office Salaries	57,084 0 0		Balance of Receipts over Expenditure on Arbitration Fees	905 0 0	
Office Rent	8,100 0 0		Fees for issuing Certificates of Origin, etc. ..	2,459 0 0	
Printing Miscellaneous Papers, Annual Report for 1927, &c. ..	8,297 2 0				3,364 0 0
Advertisements	32 0 0		Miscellaneous Receipts..	....	970 6 0
Books and Periodicals	1,328 3 6		Interest on Investments.	....	9,520 0 0
Stationery	1,504 6 11		Dividends	....	40 0 0
General Charges	2,997 3 11				
Telephone Charges	440 0 0				
Fire Insurance Premium	14 1 0				
Contribution, Interest, &c., paid to the Provident Fund	12,252 0 8				
Law Charges	933 4 0				
Auditors' Fee	250 0 0				
Cost of Petrol, oil, etc., for and upkeep of the Office Motor Car ..	2,318 0 2				
Port Trust Ground Rent	100 0 0				
Depreciation written off on the cost of Office Motor Car	979 8 0				
Depreciation written off on the cost of Office Furniture	786 0 0	97,415 14 2			

Statistical Department expenses—										
Salaries of the Staff	20,340	0	0							
Cost of cyclostyling returns ..	10,584	14	9							
Printing Returns	22,770	0	0							
Contribution to the Railways ..	2,677	10	0							
Books and Periodicals	116	0	0							
Stationery	350	6	0							
Petty charges	429	14	5							
Depreciation written off on the cost of typewriters, cyclostyling machines, etc	1,286	8	6							
				58,555	5	8				
Measurement Department expenses—										
Salaries of the Staff	67,286	8	0							
Printing charges	171	8	0							
Stationery	306	6	0							
Telephone rent	290	0	0							
Petty charges	448	0	0							
Bonus	2,980	14	0							
Pensions and Gratuities	480	0	0							
				71,963	4	0				
Travelling expenses	427	6	0							
Passages	2,187	0	0							
				2,614	6	0				
Statutory Commission Expenses	....			398	8	0				
Cost of addresses to incoming and outgoing Governors	....			338	0	0				
Interest on overdraft	....			79	8	6				
				2,36,277	15	1				
Balance being excess of Income over Expenditure transferred to Chamber's Balance Sheet	....			10,871	3	5				
Total Rs. ..	....			2,47,149	2	6	Total Rs. ..			2,47,149	2	6

Examined and found correct.

G. C. POCOCK,
Chartered Accountant,
Auditor.

BOMBAY, 19*th February* 1929.

HUGH G. COCKE,
President.

P. BARKER,
Member of Committee.

R. SULIVAN,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1928.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Balance at Credit of this account on 31st December 1927	....	....	1,98,800 7 5
Add—			
Subscriptions received from Members	....	10,987 14 8	
Contributions paid by the Chamber of Commerce	....	10,987 14 8	
Interest	....	10,100 15 8	32,076 13 0
			2,30,877 4 5
Deduct—			
Claims paid to Members	....	....	4,301 14 10
To Balance at Credit of this Account on the 31st December 1928 ..	....	....	2,26,575 5 7
Add—Amount o Reserve Fund against Depreciation on Investments ..	....	....	1,136 10 0
			2,27,711 15 7
Held thus—			
INVESTMENTS.	Value on 31st December 1928. Rs. a. p.	Cost Price. Rs. a. p.	
3½ per cent. Government Promissory Notes of the Loans of 1854-55 and 1900-01 for Rs. 6,000	4,350 0 0	4,925 0 0	
4 per cent. City of Bombay Improvement Trust Bonds for Rs. 32,000	26,030 0 0	31,420 0 0	
4 per cent. Port Trust Bonds for Rs. 24,000	20,175 0 0	23,863 12 0	
4 per cent. Bombay Municipal Bonds for Rs. 3,500	2,942 8 0	3,627 8 0	

5 per cent. Bombay Municipal Water Works Debenture Loan for Rs. 10,000	9,600	0	0	10,000	0	0	
6 per cent. Government Ten Year Income Tax Free Bonds, 1930, for Rs. 9,000	9,106	14	0	9,000	0	0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1932, for Rs. 17,500	18,057	13	0	17,500	0	0	
5 per cent. Government Ten Year Income-Tax Free Bonds, 1933, for Rs. 12,000	12,105	0	0	12,030	0	0	
5 per cent. Government Income-Tax Free Loan 1945-55, for Rs. 64,000	66,480	0	0	63,228	2	0	
4 per cent. Government Loan, 1960-70, for Rs .15,400	12,964	14	0	13,765	4	0	
4½ per cent. Government Loan, 1955-60, for Rs 16,000	15,040	0	0	15,040	0	0	
	1,96,852	1	0				
Add—Depreciation in Value of the above Securities partly covered by the above Reserve Fund	7,547	9	0				
	2,04,399	10	0	2,04,399	10	0	
Amount due by Members	....			9,020	0	0	
Amount due by the Chamber	....			6,810	6	0	
Cash in the Imperial Bank of India	....			7,481	15	7	
							2,27,711 15 7

Examined and found correct.

G. C. POCOCK,
Chartered Accountant,
Auditor.

BOMBAY, 19*th February* 1929.

HUGH G. COCKE,
President.

P. BARKER,
Member of Committee.

R. SULIVAN,
Secretary.

MEMORANDUM

OF THE

Bombay Chamber of Commerce.

1. The name of the Association is "THE BOMBAY CHAMBER OF COMMERCE."

2. The Registered Office of the Association will be situated in the Province of Bombay.

3 The objects for which the Association is established are :—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subjects involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistics and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

(9) To establish just and equitable principles in trade.

(10) To form a code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures and persons engaged therein.

(13) To acquire by purchase, take on lease, or otherwise lands and buildings and all other property movable and immovable which the Association, for the purposes thereof, may from time to time think proper to acquire.

(14) To sell, improve, manage, develop, exchange, lease or let, underlease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.

(15) To construct upon any premises acquired for the purposes of Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.

(16) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures or debenture stock charged upon all or any of the property of the Association.

(17) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated

or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.

(18) To establish and support, or aid in the establishment and support of associations, institutions, funds of trusts calculated to benefit employees or ex-employees of the Association, or the dependants or connections of such persons, and to grant pensions and allowances and to make payments towards insurance, and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purposes or for any exhibition or for any public, general or useful object.

(19) To pay out of the funds of the Association the costs, charges and expenses preliminary and incident to the formation, establishment and registration of the Association, or of any other Association, and all expenses which the Association may lawfully pay, having regard to the provisions of the Indian Companies Act, 1913, of or incident to the raising of money for the Association, including brokerage and commissions for obtaining applications for, or taking, placing, or underwriting Debentures or Debenture Stock.

(20) To give to any person, firm or company the right to apply for or guarantee the subscription of, at any time, any of the Debentures, Debenture Stock, or other Securities of the Association at any price or consideration to be agreed upon by the Committee for the time being of the Association and to annex any conditions or stipulations to such right of application as the said Committee may think proper.

(21) To do all such other things as may be necessary for or incidental or conducive to the extension of trade, commerce or manufacture, or the attainment of the above objects or any of them.

4. The income and property of the Association whencesoever derived shall be applied solely towards the promotion of the objects of the Association as set forth in the Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise howsoever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any service actually rendered to the Association or the payment of interest on money borrowed from any member of the Association.

5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the Government of Bombay to the Association in pursuance of Section 26 of the Indian Companies Act, 1913.

6. The liability of the members is limited but if any member of the Association pays or receives any dividend, bonus or other profit in contravention of the fourth paragraph of this Memorandum his liability shall be unlimited.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited

such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the Association there remains, after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Bombay as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

Dated this 21st day of May 1924.

ARTICLES OF ASSOCIATION

OF THE

Bombay Chamber of Commerce.

Adopted by Special Resolution of the Chamber passed at a Special General Meeting held on the twenty-first day of May 1924.

(*Amended at a Special General Meeting held on the 5th March* 1929, *and confirmed at a Special General Meeting held on the 20th March* 929.)

PRELIMINARY.

1. In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bombay Chamber of Commerce" incorporated under Section 26 of the Indian Companies Act, 1913.

"Member" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamber.

"The President" means the President of the Chamber.

"The Vice-President" means the Vice-President of the Chamber.

"The Committee" means the Committee of the Chamber elected in the manner prescribed by these Articles.

"The Secretary" means the Secretary to the Chamber.

"British Subject" for the purposes of these Articles means :—

(*a*) Any person born within His Majesty's dominions and allegiance whose parents were natural-born or

naturalized British subjects, provided that such naturalized parents have entirely renounced all allegiance to any foreign State.

(*b*) Any person born out of His Majesty's dominions whose parent were natural-born British subjects.

2. For the purpose of registration the Chamber is declared to consist of 200 members.

3. The Committee may, when they think fit, register an increase of Members.

4. The Chamber is established for the purposes expressed in the Memorandum of Association.

MEMBERS.

5. There shall be three classes of members, namely, Chamber Members, Associate Members and Honorary Members.

6. Every individual, firm, joint stock company, or other corporation respectively who or which was a Chamber or an Associate Member of the Chamber on the 29th day of February 1924, shall *ipso facto* and without election be a Chamber or an Associate Member, as the case may be, of the Chamber.

7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers and persons engaged in commerce, agriculture, mining or manufacture and persons engaged in or connected with art, science, literature or law, who are British subjects shall be eligible for election as Chamber Members.

8. Every person not being a British subject similarly engaged or interested shall be eligible for election as an Associate Member.

9. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture, may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, *mutatis mutandis*, subject nevertheless to the following conditions, namely :—

(*a*) Any firm of which all the members are British subjects and any company or corporation of British registration and management shall be eligible for admission as a Chamber Member.

(*b*) Any other firm, company or corporation shall be eligible for admission as an Associate Member.

(*c*) Any firm, company or corporation being a Chamber Member other than a firm, company or corporation elected prior to the 25th March 1918, shall be deemed ineligible to continue a Chamber Member if, in the case of a firm, it shall cease to be composed entirely of partners who are British subjects and in the case of a company or corporation, it shall cease to be of British registration and management and upon the happening of any such events as aforesaid, the firm, company or corporation shall immediately give notice thereof to the Secretary and the name of the firm, company or corporation shall be struck off the list of Chamber Member and entered in the list of Associate Members.

(*d*) Any firm, company or corporation which is a candidate for membership as a Chamber Member shall

send with the proposal form provided for by Article 13 of these Articles a declaration, in the case of a firm, by one of the partners of the firm and in the case of a company or corporation, by one of its Directors, or, in either case, by any manager or officer of any such firm, company or corporation duly authorized by power-of-attorney that the firm, company or corporation, as the case may be, is eligible for election as a Chamber Member.

(*e*) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber, but only those persons, firms, companies or corporations who or which shall have been admitted to membership as Chamber Members shall be entitled to vote.

10. An Associate Member shall not be entitled to vote for any purpose whatever, nor to hold any office in the Chamber, except as a member of a Sub-Committee of the Chamber whereon he may vote. Subject as above Associate Members shall be entitled to all the privileges of Chamber Members.

11. Any firm, joint-stock company, or other corporation eligible for election as a Chamber or Associate Member may become a Chamber or Associate Member in their conventional or corporate name.

12. The rights and privileges of membership may, in the case of a firm elected in their conventional name as a member of either class, be exercised by any partner in such firm, or by any person authorized by power-of-attorney or letter of procuration to sign the name of the firm, or to sign such name per procuration, and may, in the case of a joint-stock company

or other corporation elected a member in its corporate name, be exercised by any responsible officer of such company or corporation.

13. A candidate for election either as a Chamber or Associate Member whether an individual, a firm or joint-stock company or other corporation shall be proposed by one and seconded by another Chamber Member. The proposal form shall be sent to the Secretary, and shall state the name in full of the candidate, and in the case of a firm, the names of the partners thereof, their address, business and nationality, and if British, whether natural-born or naturalized, and if naturalized, their previous nationality and date of naturalization. If the candidate is a joint-stock company or other corporation the proposal form shall set out the nationalities of the Directors, Agents, and/or Managers, and shall state whether they are of British registration and management. In case the candidate shall have been previously proposed and not elected, the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

14. Upon receipt of an application for admission as set forth in Article 13 as a member of either class, the Secretary shall bring it before the Committee hereafter mentioned at their next meeting, when, if the candidate be eligible for election, the following provisions shall have effect, namely :—

(*a*) At least 3 days' notice shall be given to all Chamber Members stating the name of the candidate, together with the name of his proposer and seconder, and the dates of the opening and closing of the

ballot. Voting shall be by papers signed by the Members and placed in the box provided for the purpose. Votes will be received up to 3 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*b*) The ballot shall be open for seven consecutive days (exclusive of Sunday and all holidays under the Negotiable Instruments Act) which shall be fixed by the Committee.

(*c*) After 3 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee, nominated by the Committee for this purpose, who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in every six votes recorded shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary, and upon payment of his subscription, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership.

(*f*) No person, firm or joint-stock company who or which on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of ballot.

15. The Committee shall decide any question which may arise to the eligibility or otherwise under these Articles of any candidate for admission as a member of either class and their decision shall be final.

16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner provided the business of the firm is continued in the conventional name in which such firm was elected a member.

17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.

18. Any member may withdraw from the Chamber on the 30th June or the 31st December in each year by giving not less than one calendar month's notice in writing to the Secretary or the intention of such member so to do, and upon the expiration of the notice such member shall cease to be a member. In the case of a member resigning on the 30th June of any year the Committee may at their discretion waive the subscription due by the member for the last six months of that year.

19. A member being a firm shall cease to be a member of the Chamber if the firm shall be adjudicated insolvent. A member being a company or corporation shall cease to be a member if an effective resolution shall be passed or an order made by a competent Court for the winding up of the company of corporation.

19A. Any individual firm, company or corporation being a Member shall be deemed to be ineligible to continue as, and shall *ipso facto* cease to be a Member, if the individual, or, in the case of a firm, any member or members thereof is or are a subject or subjects of a State which is at any time at war with Great

Britain or the British Empire, and in the case of a company or corporation, if that company or corporation be incorporated or constituted under the laws of a State which is at any time at war with Great Britain or the British Empire.

20. The annual subscription of each Chamber Member shall be Rs. 360 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half-yearly.

21. Honorary Members shall not be required to subscribe to the funds of the Chamber.

22. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment, shall cease to be a member and the name of such defaulting member shall be removed by the Committee from the list of members. A member whose subscription is three months in arrear may not vote, and if he votes his vote shall not be counted.

23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any member of either class. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.

24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding Article shall be eligible for re-election after the expiry of one year from the date of expulsion provided not less than three Chamber Members in addition to the proposer and seconder concur in the proposal for re-election.

25. An individual who shall be expelled under Article 23 shall not be eligible for re-election.

26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

Honorary Members.

27. Officials and others indirectly connected with the trade, commerce or manufactures of India or who may have rendered distinguished service to the interests represented by the Chamber may be elected by the Committee Honorary Members of the Chamber.

28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.

29. Honorary Members shall be entitled to receive the last published report of the Committee and to attend and speak but not to vote at any general meeting held during their membership and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of the Committee or of any departmental Committee or Sub-Committee.

Register of Members.

30. A list or register of members shall be kept in which shall be set forth the names, nationalities (in the case of a company or corporation the place of registration) and address of the members, Chamber, Associate and Honorary, for the time being, and in which all changes in membership from time to time taking place shall be recorded. The Committee shall at any time

be empowered to call upon any member being a firm to declare the nationalities of the partners for the time being constituting the firm and being a company or corporation of the Directors for the time being thereof whether admitted to membership as a Chamber Member or as an Associate Member.

OFFICERS.

31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary and an Auditor. The officers of the Chamber, with the exception of the Secretary, Assistant Secretary and Auditor, shall act without remuneration.

32. The Committee shall ordinarily consist of nine members, namely, the President and Vice-President who shall be elected and seven other Members, who shall be nominated as in these Articles provided.

33. The following shall be the first officers of the Chamber, namely :—

President :—L. S. Hudson, Esq., M.L.C.

Vice-President :—V. A. Grantham, Esq., M.L.C.

Ordinary Members of the Committee :—

1. Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.
2. T. E. Cunningham, Esq.
3. C. H. Goodall, Esq.
4. A. K. Graham, Esq.
5. J. Muller, Esq.
6. Major G. C. Richardson, D.S.O., M.C.
7. W. P. G. Taggart, Esq.

Secretary :—C. B. Sayer, Esq.

Assistant Secretary—R. Ainscough, Esq.

Auditors: —Messrs. A. F. Ferguson and Company.

34. The President, Vice-President and the nominated Members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election or re-nomination.

35. Any Chamber Member, any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporate name, shall be eligible for election as an officer of the Chamber.

36. During the tenure of office as President, Vice-President or as a nominated Member of the Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenure of office as President, Vice-President, or as a nominated Member of the Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation as the case may be, shall be eligible for election or nomination as a Member of the Committee.

37. If the President, Vice-President or any nominated Member of the Committee shall be absent from Bombay for a period of two consecutive months, the Committee may declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

Election of Officers.

38. On or about the 1st December in each year the Secretary shall issue a notice to all Chamber Members calling upon them to submit within 14 days the names of any Chamber Members or duly qualified persons as defined in Article 35, who may

be willing to accept office if elected as President for the following year. Before the 31st December in each year the Secretary shall issue a notice to all Chamber Members embodying the names thus submitted and shall in such notice state the dates fixed by the Committee for the opening and closing of the ballot. No person shall be eligible for election as President who has not been nominated as in this Article prescribed. The name of the gentleman elected President shall be made known to all members within seven days from the date of the closing of the ballot.

After the result of the election for the President has been notified to members, a similar procedure shall be carried out for the election of the Vice-President. Any member who has failed to obtain election as the President may be nominated for election as the Vice-President.

39. The following rules with respect to the election of the President and the Vice-President and the nomination of the Members of the Committee shall have effect, namely :—

(*a*) Seven days' interval (exclusive of Sunday and all holidays under the Negotiable Instruments Act) shall be allowed between the opening and the closing of the ballot for the election of the President and the Vice-President.

(*b*) Votes shall be received up to 3 p.m. on the day fixed for the closing of the ballot.

(*c*) Voting shall be by papers signed by the members and placed in a box provided for the purpose. No vote by proxy shall be allowed.

(*d*) After 3 p.m. on the day fixed for the closing of the ballot in each case the ballot box shall be opened by the Secretary in the presence of a Scrutineer appointed by the Committee.

(*e*) Those gentlemen in whose favour the largest number of votes for the offices of President and Vice-President are recorded shall be considered elected.

(*f*) In the event of an equality of votes preventing the election of either office-bearer the Chamber Members shall vote afresh in the manner laid down above.

(*g*) The remaining seven Members of the Committee of whom four shall for preference be mercantile members, and three shall for preference be representatives of banking, railway and shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected President and Vice-President. The names of the gentlemen selected shall be submitted to the Annual General Meeting of the Members of the Chamber for confirmation.

(*h*) If any vacancy shall occur in any year in the office of President or Vice-President during the interval between two Annual General Meetings the Committee may, if the vacancy shall occur within the period of eight weeks prior to the 15th April or to the date on which it has been decided to hold the Annual General Meeting if such date be earlier than the 15th April and they shall if the vacancy shall not occur within the earlier of the abovementioned periods, proceed to the election in the manner laid down in Article 38 of a President or Vice-President, as the case may be, to fill the vacancy and the officer so elected shall hold office until the next ensuing Annual General Meeting.

(i) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

PRESIDENT.

40. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting and address the members on such subjects as he may deem proper to bring to their notice, but such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated. The President shall have an original and in case of equality a casting vote at all meetings.

41. The President shall also at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incidental to the office of President.

VICE-PRESIDENT.

42. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

THE COMMITTEE.

43. The Committee shall meet at such times as they may deem advisable and make such regulations as they think proper as to the summoning and holding of meetings of the Committee

and for the transaction of business at such meetings and the record of their proceedings shall be open to the inspection of the Chamber Members subject to such regulations as the Committee may from time to time deem expedient.

44. The Committee shall have power at any time and from time to time to appoint any other qualified persons to be a nominated member of the Committee to fill a casual vacancy and any person so appointed shall retain his office only until the next following Annual General Meeting of the Chamber.

45. The President, or in his absence the Vice-President shall be *ex-officio* Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman. The Chairman shall have an original and in case of equality a casting vote.

46. Three members of the Committee shall form a *quorum* for the transaction of business.

47. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber at least seven days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the meeting shall determine.

48. The management of the business and funds of the Chamber shall be vested in the Committee who, in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in General Meeting.

49. Without prejudice to the general powers conferred by Article 48 hereof the Committee shall have power :—

(*a*) To appoint any departmental committees or sub-committees and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

(*b*) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.

(*c*) To make, vary and repeal bye-laws or rules for the regulation of the business of the Chamber, of the officers or servants or of the members of the Chamber, or of any department or section of the Chamber.

(*d*) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, establishment and registration of the Chamber.

(*e*) From time to time to appoint, and at their pleasure to remove or suspend, such Secretaries, officers, clerks, agents and servants, for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and to fix their salaries, wages, commission or emoluments and to require security in such instances and to such amount as they may think fit.

(*f*) To purchase all articles and things which may from time to time be required by the Chamber, and to pay for the same in cash or otherwise as may be deemed expedient.

(*g*) To purchase, take on lease, or otherwise acquire any land, building, houses, or other immovable property in the Presidency of Bombay as may be required or deemed expedient for the purposes of the Chamber.

(*h*) To undertake on behalf of the Chamber the payment of all rent and the performance of all covenants, conditions and agreements contained in or reserved by any deed or contract to which the Chamber may be a party, or which may have been assigned to the Chamber, to insure and keep insured, if deemed expedient, all or any of the buildings, articles or other property of the Chamber, to insure against the consequential loss through fire, of the Chamber's revenue and/or standing charges, to execute all deeds, agreements, contracts, receipts and other documents that may be necessary or expedient for the purposes of the Chamber.

(*i*) To commence, institute, prosecute and defend all such actions and suits as the Committee may deem necessary or expedient on the part of the Chamber and to compromise or submit to arbitration the same actions and suits as the Committee in their discretion may think fit.

(*j*) To make and give receipts, releases, and other discharges for money payable to the Chamber and for the claims and demands of the Chamber.

(*k*) To determine the manner in which bills, notes, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by or on behalf of the Chamber.

(*l*) To execute in the name and on behalf of the Chamber in favour of any member of the Committee or other person who may incur or be about to incur any personal liability for the benefit of the Chamber such mortgages of the Chamber's property (present and future) as they may think fit and any such mortgage may contain a power of sale and such other powers, covenants, and provisions as shall be agreed upon.

(*m*) To establish and support or aid in the establishment and support of associations, institutions, funds or trusts, calculated to benefit employees or ex-employees of the Chamber or the dependants or connections of such persons and to grant pensions and allowances and to make payments towards insurance and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purpose or for any exhibition or for any public, general or useful object.

(*n*) To invest and deal with any of the monies of the Chamber not immediately required for the purposes thereof upon such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

(*o*) From time to time at their discretion to raise or borrow any sum or sums of money for the purposes of the Chamber and to secure the repayment of such moneys in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of Debentures or Debenture Stock of the Chamber, charged upon the property and assets of the Chamber (both present and future).

(*p*) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bombay or with like objects, that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.

(*q*) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association or as may from time to time be agreed upon between such Association and the Committee.

Secretary.

50. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber and of all Associations

working in connection with the Chamber. He shall duly notify members of their election, collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

Assistant Secretary.

51. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

General Meetings.

52. General Meetings of the Chamber shall be held at least once in every year and not more than fifteen months after the holding of the last preceding General Meeting and at such time and place as may be determined by the Committee. The above-mentioned General Meetings shall be called Annual General Meetings; all other General Meetings shall be called Special General Meetings.

53. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by not less than any ten Chamber Members of the Chamber, forthwith proceed to convene a Special General Meeting.

54. Any requisition made by the Chamber Members shall express the objects of the meeting proposed to be called and shall be left at the Registered Office of the Chamber. It must be signed by the requisitionists and may consist of several documents in like form, each signed by one or more requisitionists.

55. Upon the receipt of such requisition, the Committee shall within fourteen days after the receipt thereof proceed to convene a Special General Meeting. If they do not proceed to convene the same within twenty-one days after the receipt of the requisition the requisitionists or a majority of them, may themselves convene a Special General Meeting to be held within three months from the date of the deposit of the requisition on such day and at such place as the persons convening the same may determine. In case at any such Special General Meeting a resolution requiring confirmation at another meeting is passed, the Committee shall forthwith convene a further Special General Meeting, and if they do not convene the same within seven days from the date of the passing of such resolution, the requisitionists or a majority of them may themselves in like manner but without a further requisition convene the meeting necessary to confirm the resolution. Any meeting convened under this Article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by the Committee.

56. Save as hereinafter mentioned seven clear days' notice to the members specifying the place, day and hour of meeting and in case of special business the general nature of such business shall be given either by advertisement or by notice sent by post or otherwise served as hereinafter provided.

57. Where it is proposed to pass a Special Resolution the two meetings may be convened by one and the same notice and it is to be no objection to such notice that it only convenes the second meeting contingently on the resolution being passed by the requisite majority at the first meeting.

58. The accidental omission to give any such notice to any of the members shall not invalidate any resolution passed at any such meeting.

Proceedings of General Meetings.

59. The business of any Annual General Meeting shall be to receive and consider the income and expenditure account, the balance sheet and the reports of the Committee and of the Auditors to confirm the appointment of nominated members of the Committee, to appoint auditors and to transact any other business which, under these presents ought to be transacted at an Annual General Meeting.

60. All other business transacted at an Annual General Meeting and all business transacted at a Special General Meeting shall be deemed special.

61. No business shall be transacted at any General Meeting unless a *quorum* of members is present at the time when the meeting proceeds to business.

62. Three Chamber Members personally present shall be a *quorum* for a General Meeting for the choice of a Chairman for the Meeting in the absence of the President and Vice-President of the Chamber and of all the nominated members of the Committee, or in default of any such member being willing to act, the consideration of the accounts and the report of the Committee and Auditors and for the adjournment of the meeting. Except for these purposes the *quorum* of a General Meeting shall be nine Chamber Members present personally and entitled to vote.

63. If within fifteen minutes from the time appointed for the meeting a *quorum* is not present, the meeting, if convened upon the requisition of members, shall be dissolved; in any other case it shall stand adjourned to such day in the next week and at such time and place as the Committee may appoint.

64. At any adjourned meeting the Chamber Members present and entitled to vote, whatever their number, shall form a *quorum* and shall have power to decide upon all matters whic

could properly have been disposed of at the meeting from which the adjournment took place if a *quorum* had been present.

65. The President or in his absence the Vice-President shall preside as Chairman at every General Meeting of the Chamber.

66. If there be no such Chairman or if at any meeting he shall not be present within fifteen minutes after the time appointed for holding such meeting or shall decline to take, or shall retire from, the chair, the nominated members of the Committee present shall choose some one of their number to be the Chairman of the meeting and if no such member of the Committee is present or if all such members of the Committee present decline to take the chair, the members shall choose some one of their number to be Chairman.

67. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time and from place to place but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

68. At every General Meeting all questions shall be determined immediately by a show of hands.

69. A declaration by the Chairman of any General Meeting that resolution has been carried thereat upon a show of hands shall be conclusive and an entry to that effect in the book of proceedings of the Chamber shall be sufficient evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.

70. In the case of an equality of votes upon any question at any meeting the Chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

71. One month's notice at the least specifying the place, the day and hour of the meeting and the nature of the special

business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department of the Chamber or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Bombay.

72. Three months' notice at the least, specifying the place, the day and the hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these Articles of Association.

VOTES OF MEMBERS.

73. Every Chamber Member shall have one vote.

74. Any number of representatives of a firm registered as a Chamber Member in their conventional name or of any joint-stock company or other corporation registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

MINUTES.

75. The Committee shall cause minutes to be duly entered in books provided for the purpose—

(*a*) Of all appointments of officers;

(*b*) Of the names of the Members of the Committee present at each meeting of the Committee and of any Sub-Committee;

(*c*) Of all orders made by the Committee and any Sub-Committee;

(*d*) Of all resolutions and proceedings of General Meetings and of meetings of the Committee and any Sub-Committee;

and any such minutes of any meeting of the Committee or of any Sub-Committee or of the Chamber if purporting to be signed by the Chairman of such meeting or the Chairman of the next succeeding meeting shall be receivable as *prima facie* evidence of the matters stated in such minutes.

ACCOUNTS.

76. The Committee shall cause proper books of account to be kept of the transactions of the Chamber and of the assets, credits and liabilities thereof, which books of account shall be kept at the Registered Office of the Chamber or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

77. The Committee shall from time to time determine whether and to what extent and at what times and places, and under what conditions and regulations the accounts and books of the Chamber or any of them shall be open to the inspection of the members (not being members of the Committee) and no member (not being a member of the Committee) shall have any right of inspecting any account or book or document of the Chamber except as conferred by law or authorised by the Committee or by the Chamber in General Meeting.

78. At the Annual General Meeting in each year the Committee shall lay before the Chamber an income and expenditure account and a balance sheet containing a summary of the property and liabilities of the Chamber made up to a date not more than six months before the meeting from the time when the last preceding account and balance sheet were made up, or in the case of the first account and balance sheet from the incorporation of the Chamber.

79. Every such balance sheet shall be accompanied by a report of the Committee as to the state and condition of the

Chamber and as to the amounts (if any) which they may have resolved to carry to Reserve Fund or any Sinking Fund and to depreciation according to the provisions in that behalf hereinbefore contained and the statement, report and balance sheet shall be signed by at least two members of the Committee and countersigned by the Secretary.

80. A printed copy of such account and balance sheet and report of the Committee and Auditors shall, at least seven days previous to the meeting, be served on every Chamber Member of the Chamber in the manner in which notices are hereinafter directed to be served and a copy shall also be deposited at the Registered Office of the Chamber for the inspection of Chamber Members during a period of at least seven days before the meeting.

AUDIT.

81. Once at least in every year the accounts of the Chamber shall be examined and the correctness of the Income and Expenditure Account and balance sheet ascertained by one or more Auditor or Auditors.

82. The Chamber at each Annual General Meeting shall appoint an Auditor or Auditors to hold office until the next Annual General Meeting and the following provisions shall have effect, that is to say :—

(*a*) If an appointment of auditor is not made at an Annual General Meeting, the Government of Bombay may, on the application of any Chamber Member of the Chamber, appoint an Auditor for the current year and fix the remuneration to be paid to him by the Chamber for his services.

(*b*) A member of the Committee or other officer of the Chamber and a partner of such member or office

and any person in the employment of such member or officer shall not be capable of being appointed an Auditor of the Chamber.

(*c*) A person other than a retiring Auditor shall not be capable of being appointed Auditor at an Annual General Meeting unless notice of intention to nominate such person to the office of Auditor shall have been given by a Chamber Member to the Secretary not less than fourteen days before the meeting and the Secretary shall send a copy of any such notice thereof to the Chamber Members either by advertisement or in any other manner allowed by the Articles not less than seven days before the meeting.

Provided that, if after notice of the intention to nominate an Auditor has been so given, an Annual General Meeting is called for a date fourteen days or less after the notice has been given, the notice though not given within the time required by this provision shall be deemed to have been properly given for the purpose thereof, and the notice to be sent or given by the Chamber may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the Annual General Meeting.

(*d*) The first auditors of the Chamber may be appointed by the Committee, and if so appointed shall hold office until the first Annual General Meeting unless previously removed by a resolution of the Chamber Members in General Meeting in which case the Chamber Members at that meeting may appoint Auditors.

(*e*) The Committee may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors (if any) may act.

83. The remuneration of the Auditors shall be fixed by the Chamber in General Meeting except that the remuneration of any Auditor appointed to fill any casual vacancy may be fixed by the Committee.

84. Every Auditor of the Chamber shall have a right of access at all times to the books and accounts and vouchers of the Chamber and shall be entitled to require from the Committee and Officers of the Chamber such information and explanations as may be necessary for the performance of the duties of the Auditors.

85. The Auditors shall make a report to the members on the accounts examined by them, and on every balance sheet laid before the Chamber in General Meeting during their tenure of office and in every such report shall state—

(*a*) Whether or not they have obtained all the information and explanation they have required, and

(*b*) Whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the Chamber's affairs according to the best of their information and the explanations given to them and as shown by the books of the Chamber.

86. The balance sheet shall be signed on behalf of the Committee by two of the Members of the Committee and the report

of the Auditors shall be attached to the balance sheet or there shall be inserted at the foot of the balance sheet a reference to the report and the report shall be read before the Chamber in General Meeting.

87. Every account of the Committee, when audited and approved by a General Meeting, shall be conclusive except as regards any error discovered therein within three months next after the approval thereof. Whenever any such error is discovered within that period the account shall forthwith be corrected and thenceforth shall be conclusive.

NOTICES.

88. A notice may be served upon any member personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.

89. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

SEAL.

90. The Committee shall forthwith provide a common seal for the purposes of the Chamber and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof and shall provide for the safe custody of the seal for the time being and it shall not be used except by the authority of the Committee and in the presence of the President or Vice-President of the Chamber.

91. Deed bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

* Dated this 21st day of May, 1924.

By-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay*.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924)

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

*These by-laws also apply to the election of the Chamber's representatives on the Bombay Improvements Committee, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee the same course shall be followed in the appointment of a substitute.

By-Laws of the Bombay Chamber of Commerce to Regulate the Arbitrations of Commercial Disputes by the Chamber.

(Adopted at a Special General Meeting of the Chamber held on the 20th March 1929.)

1. In these By-Laws and in the Schedule annexed hereto—

(1) "The Chamber" means the Chamber of Commerce, Bombay.

(2) "The Committee" means the Committee for the time being of the Chamber.

(3) "The Secretary" means the Secretary for the time being of the Chamber.

2. The Committee shall, as and when necessary, make a list of such members, assistants to members, and other persons as shall, in the opinion of the Committee, be qualified and as shall have signified their willingness to act as arbitrators and/or umpires, and may add to or withdraw names from such list at their discretion.

3. When two members of the Chamber, or when one member and a party who is not a member, or when two parties who are not members have agreed to refer disputes to arbitration under the rules of the Chamber, the Committee will upon receipt of (1) the contract or true copy thereof under which the submission is made and (2) a requisition on the form which may from time to time be prescribed by the Committee, forthwith appoint through the Secretary, two arbitrators to act accordingly.

4. The appointment of the arbitrators shall be recorded on a form prescribed by the Committee and notice that the appointment has been made shall be given to both parties by the Secretary. Such notice shall not include the names of the arbitrators who have been appointed.

5. Prior to accepting appointment, arbitrators shall not be given any details of the names of the parties but only the nature of the goods concerned in the dispute, in which they are invited to act as arbitrators.

6. If the arbitrators fail to make their award within the prescribed time or fail to agree upon their award, or if the arbitrators make an award upon part only of the subject-matter of the reference, then and in any of the said cases the Committee shall appoint an umpire to enter on the reference in lieu of the arbitrators. The appointment of an umpire shall be recorded on a form prescribed by the Committee, and notice that the appointment has been made shall be given by the Secretary to the parties to the dispute, and to the arbitrators. These notices shall not include the name of the umpire.

7. If an arbitrator or umpire decline or fail to act or if he die or become incapable of acting, the Committee may substitute and appoint a new arbitrator or umpire in accordance with the provisions of the Indian Arbitration Act.

8. Where the requisition for the appointment of arbitrators is signed by one party only under a contract which includes a clause referring disputes to arbitration under the rules of the Chamber, the Secretary shall give notice of the receipt of such requisition to the other party and if such other party shall fail for seven clear days after the receipt of such notice to sign a requisition for the appointment of arbitrators the Committee will forthwith appoint, through the Secretary, one arbitrator to act as sole arbitrator in the reference and his award shall be binding on both parties as if he had been appointed by consent. During the said period of seven days the party in default shall be at liberty to submit particulars in writing of his contentions in regard to the dispute. The Committee may, at their discretion, enlarge the time for the appointment of a sole arbitrator or for submission of particulars.

9. Arbitrations under these rules shall be held in the rooms of the Chamber or at such other place as the arbitrators may decide and shall be conducted in accordance with the statutory provisions for the time being in force relating to arbitrations.

10. Only such oral evidence, if any, as the arbitrators may consider necessary will be taken.

11. All awards made by the arbitrators or an umpire appointed by the Chamber shall be as nearly as circumstances admit in forms prescribed by the Committee.

12. Upon receipt of an award of arbitrators or of an umpire the Secretary shall countersign it in token of the Chamber's authentification thereof. He shall forthwith give notice to both parties of the making and signing of the award and shall supply to each party a copy of the award but the names or name of the arbitrators or umpire shall not be disclosed on such copy and such non-disclosure shall not affect the validity of the award.

13. If either party to the submission request that the award be filed in Court, and if the said party pay the costs and charges of so filing the award the Secretary shall forthwith cause the award or a signed copy thereof to be so filed. The Secretary shall simultaneously give notice to the parties of the filing of the award.

14. The fees payable to the Chamber in respect of any arbitration held under the foregoing By-laws shall be in accordance with the scale laid down in the Schedule hereto.

15. The Arbitrators or umpire, as the case may be, shall direct in their award by whom the fees or any part thereof payable in respect of any arbitration held under these By-laws shall be paid.

16. Neither of the parties shall bring or prosecute any suit or proceeding whatever against the arbitrators or umpire or any of them for or in respect of the matters in dispute or any of them

or of the arbitration nor any such suit or proceeding (save the enforcement of the award) against the other party.

17. The following Rules 18 to 27, having been inserted by agreement with the Native Piecegoods Merchants' Association, apply exclusively to disputes relating to the quality or outturn of Piecegoods where one of the parties to the dispute is a member of the Association. Rules 1 to 16 also apply to such disputes when they are not inconsistent with Rules 18 to 27.

18. In disputes relating to the quality or outturn of piecegoods the reference shall be considered as a reference to survey, and arbitrators appointed shall be known and act as surveyors.

19. In disputes relating to the quality or outturn of piecegoods each reference to survey shall be dealt with alternately in methods (*a*) and (*b*) specified below.

(*a*) The Committee shall through the Secretary appoint two surveyors one from the list provided for in Rule 2 and the other from the list furnished to the Committee by the Bombay Native Piecegoods Merchants' Association.;

or

(*b*) The Committee shall through the Secretary request the Bombay Native Piecegoods Merchants' Association to select two names, one from the list provided for in Rule 2 and one from a list furnished to the Committee by the Bombay Native Piecegoods Merchants' Association with an alternative name from each list, and on such selection the Committee shall appoint two of the persons so named, one from each list, the alternative being appointed only when the first named person is not available.

20. Every second umpire in such disputes shall ordinarily be selected from the list of umpires furnished by the Bombay

Native Piecegoods Merchants' Association and the Chamber undertakes to act fairly in this appointment as between the Chamber and the Native Piecegoods Merchants' Association.

(*a*) In cases where it is considered that special expert knowledge is required the Chamber has the right to appoint an umpire who may not necessarily be on the official list of umpires.

21. The list provided for in Rule 2 in so far as disputes concerning the quality and outturn of piecegoods are concerned shall not exceed thirty names as surveyors and the list furnished by the Bombay Native Piecegoods Merchants' Association similarly shall not exceed thirty names as surveyors and each list shall provide not less than six nor more than twelve as umpires.

22. In cases where both surveyors agree as to the buyer's right to more or less compensation as regards the complaint made but the only point of disagreement is the amount of the compensation the umpire shall award the amount of compensation payable, such amount to be within the limits awarded by the surveyors, if the surveyors make differing awards as to compensation, otherwise within the discretion of the umpire.

23. It is to be understood that in the event of its being proved to the satisfaction of the surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance awarded by the surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance awarded by the surveyors, then the whole cost of the survey shall fall on the importing house.

24. The parties to any dispute shall state at the time of making their submission if they wish to give oral evidence, but only such oral evidence shall be allowed by the surveyors as is relevant to the subject-matter of the survey.

25. The Bombay Native Piecegoods Merchants' Association shall be provided periodically with copies of awards and with a list of surveyors and umpires appointed in disputes relating to piecegoods.

26. In all cases the decision of an umpire shall be final.

27. Six months' notice in writing shall be given by either party before the agreement between the Bombay Native Piecegoods Merchants' Association and the Chamber, under which these rules are accepted, can be terminated.

SCHEDULE.

Scale of Fees.

1. The following fees, to be remitted to the Secretary of the Chamber at the same time as the application for the appointment of arbitrators and umpires is made, will be charged :—

(*a*) A fee of Rs. 25 for each arbitrator and umpire (*i.e.*, Rs. 75). The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee for the arbitrators or umpire, to be fixed by the Committee.

(*b*) When one or both parties to the dispute are members of the Chamber or members of the Bombay Native Piecegoods Merchants' Association, an additional fee of Rs. 10 will be charged for the Chamber's services.

(*c*) When neither party to the dispute is a member of the Chamber nor a member of the Bombay Native Piecegoods Merchants' Association an additional fee of Rs. 30 will be charged for the Chamber's services.

(*d*) In addition to the fees stated above a further sum of Rs. 20 shall be paid to cover the cost of the stamp

duty, if any, payable on the award. Should the cost of the stamp amount to less than Rs. 20 the difference will be refunded.

(*e*) In the event of the arbitration not being proceeded with, the fees deposited will, with the exception of the Chamber's fee, be refunded.

(*f*) In the event of an umpire not being appointed the sum of Rs. 25 will be refunded.

2. In all cases where the arbitrators or umpire appointed by the Chamber decide that the dispute is not capable of being adjudicated in the rooms of the Chamber each arbitrator or umpire shall be entitled to an extra fee of Rs. 10 to cover his expenses.

Rules regarding Committees of Arbitration.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand hereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted with the mutual consent of those interested, to the Committee of the Chamber the latter will take it into consideration and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed into the General Committee.

8.—An opinion, given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

Rules and Regulations of the Provident Fund.

(Adopted at a Meeting of the Committee of the Chamber held on the 15th July 1925 under Article 49 (m) of the Articles of Association of the Chamber.)

1. The Fund shall be called " THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND."

2. In these rules unless there is something repugnant in the subject or context :—

" Chamber " means the Bombay Chamber of Commerce.

" Committee" means the Committee for the time being of the Bombay Chamber of Commerce.

" Salary " or " Pay " means only the fixed monthly salary received by each employee from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employee by any means outside his fixed ascertained salary.

" Member " means any person in the service of the Chamber who is also a subscriber to the Fund.

3. The object of the Fund shall be to provide every member with a sum of money the amount of which will be ascertainable according to these rules on the termination of his service with the Chamber.

4. The Fund shall be managed by the Committee of the Chamber for the time being whose decision shall be final and binding upon all members.

5. All the necessary expenses of management and all other costs, charges and expenses to which the Committee or the Chamber shall be put in connection with the Fund for any reason whatever shall be borne by and be a charge on the Fund.

6. These rules shall come into operation on the 1st September 1925.

7. Every employee in the service of the Chamber on the 1st September 1925 who shall have been a member prior to that date shall continue to be a member under these Rules, and shall be bound thereby.

8. Every employee who shall enter the service of the Chamber on or after the 1st September 1925 on a monthly salary of Rs. 50 or upwards shall forthwith become a member and shall sign an agreement in the form annexed to these rules.

9. Every member shall contribute 8⅓ per cent. of his salary to the Fund.

10. The contribution of each member shall be deducted from his pay on the last day of each month.

11. The Chamber will on the 30th June and 31st December in each year contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days, respectively.

12. The Committee shall in any manner they may think most convenient from time to time deduct from any sum payable by them to any employee whether by way of salary or otherwise such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 14.

13. The contribution of any employee absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed to him during such absence, but any employee shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire; provided notice in writing of such desire shall have been given by

him to the Committee prior to the due date for payment of salary next after such employee shall have obtained leave or furlough.

14. The Committee shall from time to time pay into the Imperial Bank of India or such other bank as the Committee may select to the credit of an account to be opened in the name of the Bombay Chamber of Commerce Provident Fund all monies received by them. All monies to the credit of such account shall be dealt with only in accordance with these rules and such account shall be operated on only by cheques bearing the signatures of the two members of the Committee nominated by the Committee from time to time for the purpose.

15. A separate account shall be kept with respect to each member showing not only the amount of his own personal contributions with interest thereon as it accrues due but also his share of the contributions of the Chamber with interest thereon.

16. The monies of the Fund not immediately required for the purpose of the Fund shall be invested in the name of the Imperial Bank of India in any investments for the time being authorized by the law for the investments of Trust Fund. The Committee shall have power at their discretion to require the said Bank to vary or transpose such investments into or for others, of any nature hereinbefore authorized.

17. The account of each member will be made up on 31st December in each year, and interest at such rate as shall from time to time be fixed by the Committee will be allowed on the amount standing to the credit of each member during such year. The Chamber will contribute the difference (if any) between the net amount of interest realized for the Fund in each year from the investments representing the monies of the Fund and the amount of interest allowed by the Committee for that year on the aggregate amount standing to the credit of all the members.

18. A statement of account of each member shall be made up to the 31st December of each year and each member shall be required to certify in writing upon such account that the amount therein shown as standing to his credit is correct.

19. For the purpose of sick leave, medical assistance or such other special emergency as in the opinion of the Committee may constitute an adequate reason, the Committee shall have power to make an advance to any Member not exceeding one half of his own contributions standing for the time being to his credit with the Fund. Any such advance shall be made for such period and shall bear interest at such rate, and shall be recoverable by such instalments and in such manner as the Committee shall in each particular case determine. The amount of his own contributions standing for the time being to the credit of the borrowing member shall be the primary security for the repayment of the money advanced with interest and until it shall become necessary to resort to that security for the repayment of the money advanced with interest, the borrowing member shall be entitled to interest under Rule 17 on the full amount standing to his credit. The interest payable by a member on any such advance shall be considered as interest realized for the Fund in the year in which it shall be paid, and shall be dealt with accordingly.

20. No member shall be entitled to claim payment of any money out of the Fund except as is by these rules expressly provided.

21. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

22. If any member shall cease to serve the Chamber before completion of a service of 15 years with the Chamber from any cause or for any reason except dismissal for misconduct, he shall be entitled to receive the amount of his own contributions only and the interest thereon.

23. If a member shall be compelled to retire from the service of the Chamber before completing a service of 15 years owing to any cause beyond his control and shall satisfy the Committee by evidence which they shall deem to be satisfactory

that such was the case, the Committee may waive the forfeiture of such member of his share in the contributions of the Chamber to the Fund.

24. Dismissal of a member from the service of the Chamber for misconduct shall entail absolute forfeiture of such member of all claims on the Fund.

25. The Committee shall have power in any case in which the misconduct of a member who shall have been dismissed for misconduct shall not have been criminal to allow the members so dismissed to receive the amount of his own contributions only to the fund or any part thereof and with or without interest as the Committee may decide.

26. In the event of retirement of a member after completion of 15 years' service with the Chamber he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber.

27. Each member may nominate any one person who shall have attained his or her majority to whom the amount standing at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged and may from time to time change such nomination.

28. On the death of a member who shall have made a nomination in accordance with Rule 27 the full amount standing to his credit including his share of the contributions of the Chamber shall be paid without deduction to his nominee irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Committee and to the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

29. On the death of a member who shall not have made a nomination in accordance with Rule 27 who shall be living at the time of the decease of such member the full amount standing at his credit including his share of the contributions of the Chamber shall be paid without deduction to his heirs, executors or administrators irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Committee and the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

30. All amounts forfeited or withheld under these Rules and all balances which may remain unclaimed after a period of five years shall be transferred to a Reserve Fund to be utilized primarily to meet the depreciation (if any) in the investments for the time being representing monies of the Fund, and secondly, for the benefit of members, or retired members or dependant of deceased members, or of any such persons collectively in such manner under such circumstances and to such extent as the Committee may at their discretion deem fit.

31. Payment shall be made within three months from the date of retirement or death of the member and shall include interest up to the date on which payment is made and if payment is not claimed before the expiration of the three months no interest shall accrue beyond that period.

32. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither any member or any other person shall have any claim upon the Chamber or the Committee in respect thereof.

33. The accounts of the Fund shall be made up and audited yearly.

34. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the monies in the Fund will be distributed among the members in accordance with their accounts.

35. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member for the purpose of obtaining free of stamp duty a grant of probate or letters of administration for any other purpose such certificate shall be in the following form :—

No. .....

BOMBAY CHAMBER OF COMMERCE.

PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bombay Chamber of Commerce to the credit of.....

.....of.....numbered as above on the .....

day of.....

was Rupees.....Dated this.....day of

.....19 .....

Entered

Examined .....

Two Members of the Committee .....

36. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Committee shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and all monies standing in the books of the Fund to the credit of any member so transferring or

assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund and be dealt with accordingly, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Committee or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be ordered to be paid into a Civil Court or be ordered to be withheld from such member, such monies shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or relations.

37. If any member shall transfer or assign his interest in the Fund as aforesaid, or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 36, the Chamber may forthwith cease all contributions to the Fund in respect of such member, and all monies standing to the credit of such member represented by or referable to contributions by the Chamber and the interest thereon shall forthwith be transferred from the credit of such member to the credit of a suspense account, and if for a period of one year from the date of such transfer the Committee shall not have transferred the said monies and interest, or any part thereof, to the credit of such member, the said monies and interest or so much thereof as shall not have been re-transferred shall upon the expiration of the said period of one year, be deemed to be monies which have lapsed or become forfeited and shall be dealt with in accordance with Rule 30.

38. The Committee shall have the power after one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules.

FORM OF AGREEMENT (RULE 8)

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the.....day of.....19 .

Name in full.....

Date of Birth .....

Nature of Appointment .....

Date of joining Service .....

Salary per mensem, Rupees .....

Signature .....

Witness .....

Witness.....

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

(Adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.)

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods of his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurement shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurements shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expense connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

(Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;

(*b*) the name of the shipper;

(*c*) the name of the vessel;

(*d*) the port of destination;

(*e*) the number and description of packages;

(*f*) the marks;

(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;

(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thiry-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed ; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the measurer a letter from the owner agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales	..pies 6 per bale.
(*b*)	On Round Timber or Logs, each ..	annas $8_{\frac{1}{2}}$
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) packages of divers dimensions	annas 2 per package.
	Subject to a rebate of anna one per package on the Measurers certifying that the lot measured consisted of not less than 100 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	annas 2 per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	
(*f*)	The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed	

may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows:—

Length in feet and inches: As found with tape.

Breadth: The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth: ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than four Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agents or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each packet to be measured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken and shall give to the shipper or the owner, agent, or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one measurer is employed, the Measurer whose measurements are

disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the " Protested Certificate " and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary. show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for duplicate certificate.

Ship Freight Inwards to Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the General Meeting

held on 9th August 1876, and amended at the Meeting held on 25th March 1918, regulating the payment in Bombay of Ship Freight Inward to Bombay, was further amended to read as follows :—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated be made at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's " Current Quotations."

Ship Freight Outwards from Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the Annual General Meeting held on 21st February 1912, and amended at the Annual General Meeting held on the 25th March 1918, regarding ship freight outwards from Bombay payable in Bombay, was further amended to read as follows :—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations ; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series ot mate's receipts, the date of the last receipt ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections, and might involve grave responsibilities."

Shut-Out Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim to the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

" That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions.

RESOLUTION passed at the Annual General Meeting of the Chamber held on the 5th March 1924 :—

" That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be annas five per ton."

Claims for Shortages.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

" That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

" It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20" × 20" and ought not to contain more than 56 lbs."

Bombay Tonnage Schedule.

(At the special general meeting of the Chamber held on Wednesday, the 24th of September 1924, the tonnage schedule printed below was adopted with effect from the 1st October 1924, in supersession of all tonnage schedules in force at Bombay before that date).

The tonnage scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts., dead weight.

Cylindrical packages that weigh less than 20 cwts. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the length and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the following schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

Articles.	To the Ton.
Ajwan (Weed) seed, in bags	11 cwt.
Almonds shelled	10 cwt.
Do. unshelled	8 cwt.
Aloes, in kegs	40 c. ft.
Alum, in bags	16 cwt.
Angoor	13 cwt.
Annatto, in cases	40 c. ft.
Apricots or Jardaloo	13 cwt.
Arrowroot, in cases	40 c. ft.

Articles.	To the Ton.
Asafoetida, in cases	40 c. ft.
Bajree, in bags	18 cwt.
Barley, in bags	16 cwt.
Beans, Arad, Oorid or Toor	17 cwt.
Bees' Wax, in cases	40 c. ft.
Bevelnut, in bags	13 cwt.
Blackwood, in straight square logs	40 c. ft.
Do. otherwise	16 cwt.
* Bones, crushed, $\frac{3}{4}''$ mesh	13 cwt.
Do. $\frac{1}{2}''$ mesh	14 cwt.
Do. 5-16″ mesh	15 cwt.
Bone meal, 3-32″ mesh	20 cwt.
Borax, in cases	40 c. ft.
Do. in bags	16 cwt.
Bran, pressed in bags (of $45\frac{1}{2}'' \times 25''$ weighing not less than 140 lbs.)	10 cwt.
Bran, in bags (unpressed)	9 cwt.
Bullion	*ad valorem.*
Camphor, in cases	40 c. ft.
Canes, Rattans, in bundles	13 cwt.
Cardamoms, in bundles	40 c. ft.
Casein powder, in bags	13 cwt.
Cashew nuts, in cases	40 c. ft.
Cassia Lignea, Fistula, and Buds	40 c. ft.
Castor Seed, Bold Cawnpore	10 cwt.
Do. small	12 cwt.
Chasum	8 cwt.
Chillies, in bags	4 cwt.
Do. in borras	40 c. ft.

* Sieves for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the smallest mesh through which test 90 per cent. of a fair sample passes.

Articles.	To the Ton.
China Root, in cases	40 c. ft.
Cigars	40 c. ft.
Cinchona bark	10 cwt.
Cinnamon, in bales or cases	40 c. ft.
Cloves, in cases	40 c. ft.
Do. in bags or frazils	8 cwt.
Coculus Indicus, in bags	13 cwt.
Coorum, in bags	10 cwt.
Coffee, in cases	40 c. ft.
Do. in bags or frazils	14 cwt.
Coir, in bales	40 c. ft.
Do. in bundles or loose	5 cwt.
Do. Rope, in coils	40 c. ft.
Colocynth, in cases	40 c. ft.
Colombo Root, in bags	8 cwt.
Copra, in robbins or bags	8 cwt.
Copra cut, in bags	10 cwt.
Corriander Seed	10 cwt.
Costus root (Ooplate)	10 cwt.
Cotton Seed	13 cwt.
Cotton, in bales	40 c. ft.
Cowries, in cases	40 c. ft.
Do. in bags	16 cwt.
Cubebs	10 cwt.
Cummin Seed (Jeera), in bags	11 cwt.
Cutch or Terra Japonica, in bags or baskets ..	13 cwt.
Cuttlefish	4 cwt.
Dates, wet	16 cwt.
Do. dry	13 cwt.
Dhall, crushed, in bags	17 cwt.
Dillseed (Aniseed or Soowa seed)	10 cwt.
Divi-divi	13 cwt.

Articles.	To the Ton.
Dragons' Blood, in cases	40 c. ft.
Ebony, square and straight	40 c. ft.
Do. otherwise	16 cwt.
Elephants' Teeth, in cases	40 c. ft.
Do. in bundles..	14 cwt.
Do. loose	16 cwt.
Fennel Seed	10 cwt.
Fenugreek or Methi Seed	17 cwt.
Flour, in bags	18 cwt.
Do. middlings, or sharps, in bags	12 cwt.
Galingals	10 cwt.
Galls, in bags	13 cwt.
Do. in cases	40 c. ft.
Ganja	5 cwt.
Garlic	8 cwt.
Ghandi medicine	10 cwt.
Gingelly or Teel seed	14 cwt.
Ginger, dry, in cases	40 c. ft.
Do. in bags	10 cwt.
Gram, in bags	18 cwt.
Groundnuts, shelled	14 cwt.
Do. unshelled	6 cwt.
Gums, of all kinds, in cases	40 c. ft.
Gum Olibanum or Googal, in bags	13 cwt.
Do. Persian, in double bags	17 cwt.
Do. Arabic, Tragacanth, in double bags	17 cwt.
Hemp, in bales	40 c. ft.
Do. loose or in bundles	5 cwt.
Hides and Skins, in bales, bundles or casks ..	40 c. ft.
Horns, Buffalo or Cow, loose	13 cwt.
Do. do. in bundles or bags.. ..	6 cwt.
Do. Deer, loose	6 cwt.

Articles.	To the Ton.
Horn Tips, of any kind	13 cwt.
Indigo, in cases	40 c. ft.
Iron, of all sorts	20 cwt.
Jackwood	40 c. ft.
Jaggery	18 cwt.
Jambul seed	10 cwt.
Jestimud or Liquorice	18 cwt.
Jowaree, in bags	17 cwt.
Kangseed, in bags	16 cwt.
Khismis or Raisins, in cases	40 c. ft.
Lac Dye, in shells or cases	40 c. ft.
Lac seed	10 cwt.
Lang, in bags	18 cwt.
Do. crushed, in bags	17 cwt.
Linseed, in bags	16 cwt.
Mace, in cases	40 c. ft.
Maize, in bags	16 cwt.
Mother-o'-Pearl, in tins or cases	40 c. ft.
Do. in bags	16 cwt.
Mowrah flowers	18 cwt.
Do. Seed, in bags	13 cwt.
Munjeet or Madder Root, in cases or bales ..	40 c. ft.
Do. in bundles or bags	8 cwt.
Musk, in cases	40 c. ft.
Mussoor (Lentils), in bags	19 cwt.
Mustard Seed	15 cwt.
Myrabolams, uncrushed, in bags	14 cwt.
Do. crushed, in bags	11 cwt.
Myrabolam Powder	15 cwt.
Niger Seed	14 cwt.
Nutmegs, in cases	40 c. ft.
Nux Vomica, in cases	40 c. ft.

Articles.	To the Ton.
Nux Vomica, in bags	13 cwt.
Oats	12 cwt.
Oil, of any kind, in casks, tins or cases	40 c. ft.
Oil Cake, expeller	16 cwt.
Do. rotary or ghanny	15 cwt.
Do. hydraulic pressed	16 cwt.
Do. powder	16 cwt.
Opium	per chest.
Paddy, in bags..	13 cwt.
Pepper, in bags	13 cwt.
Peas	17 cwt.
Pimento	12 cwt.
Pistachio nuts	10 cwt.
Plumbago, in bags	16 cwt.
Pollards, in bags	10 cwt.
Poppy Seed, in bags	13 cwt.
Rape Seed	15 cwt.
Rattans Canes, in bundles	13 cwt.
Do. ground	13 cwt.
Red Wood	13 cwt.
Rice, in bags	18 cwt.
Rosin	10 cwt.
Safflower, in cases or bales	40 c. ft.
Do. in bags	8 cwt.
Safflower Seed (Kurdi Seed or Kasumba), in bags	13 cwt.
Sago, in cases	40 c. ft.
Sal Ammoniac, in cases	40 c. ft.
Do. in bags	15 cwt.
Salt	28 Indian maunds of 82⅔ lbs.

Articles.	To the Ton.
Saltpetre	20 cwt.
Sandalwood and Sapanwood	9 cwt.
Do. roots and chips	7 cwt.
Sealing Wax, in cases	40 c. ft.
Senna, in bags	5 cwt.
Do. in bales	40 c. ft.
Shells, rough, in bags	16 cwt.
Silk, in bales	8 cwt.
Do. in cases	40 c. ft.
Soap, in cases	40 c. ft.
Soap nuts	10 cwt.
Sugar, in double bags	19 cwt.
Talc	16 cwt.
Tallow	40 c. ft.
Tamarind	15 cwt.
Tea, in chests	40 c. ft.
Timber	40 c. ft.
Tobacco, in bales	40 c. ft.
Tortoise Shells, in chests	40 c. ft.
Turmeric, in bags	11 cwt.
Tutenague	16 cwt.
Whanghees (*vide* Canes)	13 cwt.
Wheat	18 cwt.
Wines and Spirits, in casks or cases	40 c. ft.
Wool, in bales	40 c. ft
Zedoary	16 cwt.

General Rates of Commission.

Table of General Rates of Commission chargeable in Bombay, adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent
1.	On effecting insurance on amount insured	½
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions ..	1
6.	On the sale or purchase of treasure or bullion ..	1/16
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange ..	1/8
14.	On effecting remittances by Bills of Exchange ..	1/16
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another..	¼

		Per cent.
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	¼
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent	1
18.	On debts when a process at law or by arbitration is necessary	2½
19.	On debts when recovered without process of law or arbitration	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	½
23.	On bills of exchange returned, noted or protested ..	¼
24.	On granting and cashing letters of credit	⅛
25.	On depositing Government Paper as security for constituents	½
26.	On deposits for short periods 2 or 3 months on amount of not less than Rs. 25,000	1/64

Native Consignments.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

Shipping Business.

28. On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers." Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

		Per cent.
29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party.. ..	½
31.	On shipping goods of every description on which no commission for the purchase has been charged ..	1
32.	On shipping treasure, bullion and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realising Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note.—Applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the Commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 *of the General Rates of Commission which fixes the rate on "procuring freight."*

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

(Revised up to 31st March 1925.)

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
1	ANIMALS, ETC., LIVING.		
A	Animals for Public Gardens in India	....	Free
B	Birds, large, not otherwise enumerated	Each	0 4 0
C	Birds, small, not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs ..	Each	0 10 0
E	Camels, horses and mules ..	,,	2 0 0
F	Cows, buffaloes and bullocks ..	,,	1 0 0
G	Dogs and monkeys	,,	0 3 0
H	Donkeys	,,	1 12 0
I	Elephants	,,	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0
L	Pigeons, quails and partridges ..	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	....	Free

NOTE.—Under the sanction of Government, and until further notce, a surtax of 50 per cent. is leviable on all charges made under the scale of rates chargeable with the following exceptions:—

Charges for water supply.
Charges for use of the Dry Docks.
Wharfage charges for liquid fuel and kerosine oil.
Wharfage charges for passengers' unmanifested baggage.
Charges for double tally of coast cargoes.

"The extra fees leviable under Section III, on Passengers' baggage classified under Item 2C of Section I."

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING—*contd.*		Rs. a. p.
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	,,	5 0 0
P	Tigers and other wild animals, cubs of	,,	1 0 0
Q	Turkeys and geese..	...	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers ..	*Ad valorem* Import Package, Export	¼% 0 6 0
B	Gold and silver cloth, braid, thread, lametta, real and imitation	*Ad valorem* Import	⅛ % with minimum charge of 1 8 0 per
		Export Package	package. 1 8 0
C	Baggage, passengers,' unmanifested (excluding baggage, accompanying passengers travelling between Bombay and Indian and Persian Gulf Ports but not the Port of Aden) ..	Package.	1 0 0
D	Baggage, passengers' travelling between Bombay and Indian and Persian Gulf Ports, regarded as *bonafide* ..	..	Free
E	Baggage, passengers', unmanifested and not regarded as *bonafide*.	on actual classification.	
	Note.—When the levy of wharfage on actual classification as indexed cannot in the opinion of the Dock Manager be applied, owing to the miscellaneous character of the contents of packages such baggage will be charged	Package Cart load	0 2 0 0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
2	APPAREL—*contd.*		
F	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks	Free	...
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	...
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
A	Bristles and fibre for brushes and brooms	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	Brushes and brooms, etc., loose ..	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	,,	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	,,	2 4 0
D	Cement, lime, lime-stones ..	,,	1 2 0
E	Clay, fire	,,	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask	1 0 0
		Crate	0 14 0
		Case	0 10 0
		Loose	
		Each	0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	,,	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	,, other than woollen ..	,,	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
10	CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	,, two-wheeled	,,	8 0 0
C	Wheels and parts of carriages and carts unpacked	,,	0 4 0
D	,, ,, ,, packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	,, two-wheeled	,,	3 0 0
G	,, country	,,	1 0 0
H	Bicycles, tricycles, etc., unpacked.	,,	0 8 0
I	,, ,, ,, packed ..	Package	1 0 0
J	Motor cars	Items 30 & 43 B	
K	,, cycles, packed	Package	4 0 0
L	,, ,, unpacked	Each	1 0 0
M	Wheel barrows	,,	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	,, ,, ...	½ Case	0 6 0
C	,, ,, in drums ..	Drum	0 12 0
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated ..	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained..	Case	0 8 0
G	Cylinders of carbonic acid, gas, etc.	Each	0 2 0
H	Cylinders of ammonia	,,	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	,, liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc. ..	,,	0 12 0
C	Watches, gold and silver ..	*Ad valorem* Import	⅛% minimum charge of Rs. 1-8 per package.
		Export Package	1 8 0
D	,, other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	1 0 0
B	Coal, coke and charcoal, in bags..	,,	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	,, mats (door mats)	,,	0 6 0
C	Cordage and rope of all kinds ..	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	,,	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION ..	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	„	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods each 40 c. ft.	„	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra.	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over.	Bale	0 12 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra.	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	„	0 6 0
H	Waste, cotton, twist	Bale	0 6 0
I	Kapok or Sawree cotton, in bags, bundles or packages of 1 cwt. and under	Package	0 2 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	„ foreign	Cwt.	0 4 0
D	Gallnuts, myrobolams	Ton	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	..
C	Chalk, tale, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay in casks	,,	2 0 0
D(a)	China clay in bulk provided that discharge is effected direct into open wagons	,,	1 0 0
E	Earth and ochre of sorts	,,	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	Imported loose as broken stowage	,,	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country ..	100	0 2 0
B	Carboys, empty, and coojas ..	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	,, ,, unpacked ..	Dozen	0 0 6
F	Glass bangles, beads, tubs, etc. ..	Package	0 8 0
G	Glass, China, and earthenware, broken	,,	0 6 0
H	Glass window	,,	0 3 0
I	,, plate and sheet	,,	0 8 0
J	Glass and earthenware, porcelain, chinaware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
22	FIREWORKS OF ALL KINDS.		
A	Dewasalis and joss sticks ..	Package	0 2 0
B	Fireworks of all kinds	,,	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods ..	,,	0 6 0
C	Hose	,,	0 12 0
D	Tarpaulins, new	,,	0 12 0
E	,, old	,,	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts (subject to a minimum of Re. 0-2-0 per bag)	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles ..	,,	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	,,	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated in barrels, crates, cases or baskets ..	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
		Ton	1 0 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc. ..	Cartload	0 12 0
		Coolie-load	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
25	FURNITURE AND CABINETWARE.		Rs. a. p.
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	,,	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins.	Ton	0 12 0
B	Grains and pulse other than rice .	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals	Ton	0 12 0
B	Hay, straw and kirbi, pressed ..	Bale	0 4 0
C	Hay, straw and kirbi, in bundles .	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa, in bags.. ..	Ton	1 8 0
C	Fish, dried, fishmaws, sharkfins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under item 28.	Case Crate Cask	0 4 0 0 8 0 0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries, provisions, oilmanstores and articles under item 28, for daily use of ships in Dock	Free	
H	Indian condiments	Package	0 4 0
I	,, ,, ...	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	,,	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber, in bags or bundles .	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated .	Case	0 8 0
G	Lac, manufactures of	,,	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Tyres, rubber, unpacked	each	2 0 0
J	Waterproof cloth	,,	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	2 4 0
B	Package 3 and not exceeding 5 tons	,,	2 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C.	Package over 5 and not exceeding 8 tons	Ton	3 0 0
D	Package over 8 and not exceeding 11 tons	„	4 0 0
E	Package over 11 and not exceeding 15 tons	„	5 0 0
F	Package over 15 and not exceeding 100 tons	„	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 (except single items weighing 30 tons and over and unpacked boilers, which will be charged on dead weight,) will be levied by measurement or weight at option of the Docks Manager. If by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED, AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
33	ICE.		Rs. a. p.
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof ..	Under items 30 & 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, if 20 & under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, 80 c. ft. & over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	½ % 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked ..	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
35	IRONMONGERY, CUT AND HARDWARE—*contd.*		Rs. a. p.
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 4 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc., (when no weight is given)	Cask	1 2 0
		Crate	0 14 0
		Package	0 9 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes ..	Dozen	0 4 0
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real ..	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
B	,, ,, ,, ,, imitation ..	Package	0 4 0
C	Jewellery, precious stones, gems and pearls	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		Rs. a. p.
D	Jewellery and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	1/3% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	„ pieces and bags and hessians gunny cloth ..	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	„ pressed	Bale	0 6 0
E	„ unpressed (slack bundles).	Ton	2 0 0
39	LACQUERS AND LACQUERWARE ..	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	„	0 12 0
C	Leather, foreign or country ..	Ton	2 8 0
D	„ imitation..	Package	0 8 0
E	Portmanteaus, bags and trunks ..	„	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		
B	Baskets, cane	Dozen	0 2 0
C	Canes, Malacca	,,	0 4 0
D	,, rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	,,	2 4 0
F	Fans, tiffin baskets, reeds ..	Package	0 8 0
G	Kuskus for tatties	,,	0 2 0
H	Leaves, betel, beedie and furrah .	,,	0 2 0
I	Mats, foreign	,,	0 8 0
J	,, country	,,	0 6 0
K	Matting	Package or roll	0 8 0
42	LIQUORS AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider ..	Kilderkin	0 4 0
D	,, ,, ,, ..	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	,,	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets	Case, crate or package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers .. .. (2) Electrical machinery of all kinds, not including instruments— (a) Generators .. .. (b) Motors .. .. (c) Other kinds .. .. (3) Machinery (not being prime movers or electrical machinery)— (a) Aerated water machinery .. .. (b) Agricultural .. (c) Boilers .. .. (d) Metal working machinery .. (e) Mining machinery .. (f) Oil crushing and refining machinery .. .. (g) Paper mill machinery .. .. (h) Rice and flour mill machinery .. .. (i) Refrigerating machinery .. .. (j) Saw mill and wood working machinery	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		Rs. a. p.
B	(*k*) Sugar, tea and textile machinery .. .. .. (*l*) Printing machinery (*m*) Other sorts of machinery ..	Ton	2 0 0
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories	Package.	0 8 0
E	Typewriters, duplicators and accessories	„	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30. (*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED ..	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30	
D	Ores of all kinds	Ton	0 10 0
	Note.—If within 6 months from date of shipment, shippers furnish the Docks Manager with certificates of ore outturned at destination, a rebate of annas 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.* annas per ton, or alternatively if Port Trust Railway weighment certificates are produced, wharfage will be levied at 8 annas per ton forthwith on the quantities shown in the certificates, no subsequent adjustment on out-turn certificates being allowed.		Rs. a. p.
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated	,,	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters ..	Dozen	0 1 0
B	,, ,, ..	Case or Cask	0 4 0
C	All non-alcoholic beverages ..	,,	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
48	NAVAL AND MILITARY STORES —*contd.*		Rs. a. p.
	Naval and Military Stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
49	OILS.		
A	Liquid fuel in bulk	12 Imperial gallons	0 1 6
B	,, ,, in casks or drums ..		
C	Oils, Lubricating in bulk discharged into the Trustees' Oil Pipe	Ton.	1 8 0
D	Oils, vegetable, mineral and animal, in tins, drums or cases under 3 cwts.	Imperial gallon	0 0 3½
E	Oils, vegetable, mineral and animal, in casks or drums of 3 cwts. or over	Ton.	1 8 0
F	Oils, kerosene, in tins, drums or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosene, in bulk, discharged into Trustees' Oil Pipe ..	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable, mineral, and animal oils, imported or exported, in bottles, will be charged under Item No. 18B.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
50	OIL-CAKES	Ton.	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs. ..	Package.	0 12 0
B	„ „ over 70 „ ..	„	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense ..	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed all essential and non-essential oils of all sorts ..	Package	1 0 0
E	Rose water	Case or drum.	0 3 0
F	„ „	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		Rs. a. p
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art ..	,,	1 0 0
56	PITCH, TAR AND DAMMER ..	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing.	Package	0 8 0
B	Plants and bulbs, packed ..	,,	0 4 0
C	,, ,, unpacked ..	Dozen	0 4 0
D	,, for Public Gardens in India	Free	
58	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER).		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes.	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	,, refined	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
62	SEEDS.		Rs. a. p.
..	Seeds of all kinds, not otherwise enumerated	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	Shells of all kinds, in cases ..	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	Boats and launches, over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	„ foreign „	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	„ „ „ „ „ „ loose ..	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn ..	„	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)	„	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	„ bar and laundry	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai) ..	„	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
68	SPECIE AND BULLION.		Rs. a. p.
A	Bullion and specie, gold and silver	Piece or Package.	0 12 0
B	Coins, other than	Package	0 6 0
69	SPECIMENS, CURIOSITIES, MODELS, &c.	,,	0 8 0
70	SPICES, &c.		
	Betelnuts, cardamoms, cassia, chillies, cinnamon, cloves, ginger, nutmegs, pepper and others unenumerated in bags	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &c.	,,	2 0 0
72	STATIONERY, PAPER, PASTE-BOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing ..	Cask or Package.	0 12 0
B	Slates and Slate pencils, school ..	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds ..	Package up to 5 cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds ..	Over 5 cwts.	0 12 0
E	Do. etc., packed in cardboard cartons not exceeding 50 lbs. in weight	Carton	0 1 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	STONE AND MARBLE—*contd.*		
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses	Ton	1 0 0
B	Sugar, loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
76	TEA, BLACK AND GREEN	Package	0 4 0
77	TENTS AND PARTS THEREOF ..	..	1 0 0
78	TOBACCO, ETC.		
A	Beedies or country cigarettes ..	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES	,,	0 8 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
83	WOOD AND TIMBER.		Rs a. p.
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made ..	Each	0 2 0
C	Firewood	Ton	0 2 0
D	Horse and cattle boxes, empty ..	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ ..	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and Kerosene oil cases, unmade.	Bundle	0 2 0
		Cask	0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods in logs and squares, sleepers, etc..	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle	0 4 0
		Cask.	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each ..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft.	,,	0 12 0
C	Wool and hair, raw, unpressed..	Bale	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		
D	Wool and hair, raw, pressed ..	Bale	0 6 0
E	Wool and hair, raw, waste ..	„	0 6 0
F	All other articles made of wool or hair	„ Case or Bale package	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	„ in crates	„	0 12 0
C	Goods packed in cases, bundles and bales	„	0 8 0
D	Goods packed in drums and kegs.	„	0 4 0
E	Goods packed in bags	„	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight	„	
I	Post parcels exceeding 11 lbs. in weight	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	„ in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	„ „	Coolie-load.	0 2 0

SECTION 1—*continued.*

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1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed 1½ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged wharfage per package according to the most remunerative classification applicable to any item of the contents; when wharfage is levied on an *ad valorem* basis it will be assessed on the value of the relevant item only and not on the aggregate value of all items contained in the case.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce Original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case ; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A (*c*) instead of wharfage.

9. On cargo overcarried and landed in the Docks and re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at Annas 8 per ton will be levied, except in respect of liquid fuel which shall be charged full import wharfage only.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or rearranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of Annas 6 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at Annas 8 per package under Section I, Item 3 E.

16. The *bonafide* baggage of passengers consists of personal wearing apparel, household linen and personal effects as admitted by the Customs as *bonafide* baggage; but articles such as arms, ammunition, pearls, precious stones, pianos, pianolas, carriages, motor cars, motor cycles and other items enumerated on the reverse of the Customs Baggage, Declaration Form are regarded as non-*bonafide* for the purpose of these rules.

17. Liquid fuel in bulk shipped for bunkers only will be charged half export wharfage, except as provided in Section I, Rule 10.

N. B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION II.

Wharfage Charges.

SCALE OF SPECIAL RATES CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA LYING BETWEEN AND INCLUSIVE OF MANGALORE IN THE SOUTH AND KARACHI IN THE NORTH.

EXTRA SPECIAL CLASS—4 *pies a maund, or* 9 *annas a ton.*

Cotton pressed.
Rice.

SPECIAL CLASS.—5½ *pies a maund, or* 12 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—7 *pies a maund, or* 15 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig scrap sheets, &c.
Jaggery.
Jute, pressed.

1*st CLASS.*—6 *pies a maund, or* 13 *annas a ton*—concld.

Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd CLASS.—8 *pies a maund, or Re.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Cement.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir pressed.
Coir, rope, cordage and yarn.
Columba root.
Cordage and rope, hemp, Europe and Manila.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard, and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheets and rolls.
Lead, black, white and red.
Lead shot.

2nd CLASS.—8 *pies a maund, or Re.* 1-2-0 *a ton.*—concld.

Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Betelnuts.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Copper sheets, slabs, ware and wire.
Cotton, raw, unpressed.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton*—concld.

Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Iron, bar iron, hoops, scrap sheets, etc.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Pearls, imitation.
Pepper and pepper roots.
Piece-goods, Cotton.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tinplates.
Tobacco, country and foreign.
Twist and yarn.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.
Yellow metal sheets.
Zinc sheets.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton*—concld.

China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelains and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Groceries, Provision and Oilmanstores, not specifically enumerated in this section.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Turpentine.
Trunk and boxes.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

"Personal baggage accompanying passengers and regarded as *bona fide* will be passed free, but extra goods, unmanifested and not regarded as *bona fide* baggage will be charged the rate provided under Section I, Item 2 E."

Wharfage on sand and building materials discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder Scale of Rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges, &c.*, the rules laid down in the General Rates Book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charges recovered in a chappa or bill under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

SECTION III.

Rents.

A.—Storage charges on goods in Docks transit sheds and yards.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

The day fixed as the General Landing Date for a vessel's cargo shall be counted as one of the Free days.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 118 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows:—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, item 46-*C*, of this Schedule:—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-*C*, of this Schedule:—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied for every

succeeding two days including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel, the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) On goods shown as "excess" in outturns of vessels whose cargoes have been stored in the Docks, one-fourth of the single extra fees will be charged from the date of expiration of the free days to date of expiration of five days after submission of outturns. Single extra fees will then be levied for fifteen days, and thereafter double extras until date of delivery.

(*e*) On goods landed at the Docks and loaded into Railway wagons extra fees incurred may be waived, provided that the importer has submitted requisitions for wagons before expiry of the "free days" on completed Customs documents and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

(*f*) Goods detained by the Customs Department for Special examination will be exempt from extra fees during such period of detention as may be certified by the Collector of Customs to be not attributable to any fault or negligence on the part of importers plus two working days. Certification by the Customs will be given by endorsement on relative duplicate copies of Bills of Entry.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage *plus* ground rent from the date the goods were received in Docks.

Goods for Shipment.	Period free of rent.	How charged.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.
(2) When not removed from Dock within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges *plus* rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agent's Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

Goods for Shipment.	Period free of rent.	How charged.
(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clauses (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the number of free days for charging rents Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

The sanctioned holidays recognised by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

B.—Ground Rent Charges.

Ground rent charges in Docks storage sheds and yards other than Docks transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem .. .. .. ,, 30

As a special temporary measure instead of the extra fees leviable under Section III, Rents A Imports.—Ground Rent charges as per note 4 Section II, Rents, of the Bunder Scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

Note.—The above charges are subject to a minimum calcuted as for ½ of 500 sq. feet per consignment.

"C"—STORAGE CHARGES ON GOODS IN DOCKS DUTY PAID WAREHOUSES.

Scale of Charges for Duty Paid Goods.

Item	Description of Goods.	Per	Charges. Storing charges for removing by consignee.	Charges. Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
1	Apparel including boots and shoes	C. ft.	0 0 5	0 0 2
2	Bangles, glass	Case.	0 3 9	0 3 0
3	Books, book covers, manuscript, ruled and printed matter, including maps and charts	C. ft.	0 0 5	0 0 2
4	Brushes and brooms, and material for manufacture of	„	0 0 5	0 0 2
5	Building and engineering materials not made of metals	Ton.	0 9 0	0 3 0
6	Carpets, oil cloth and floor coverings	C. ft.	0 0 5	0 0 2
7	Carriages, carts, bicycles and parts thereof including motor car accessories	„	0 0 5	0 0 2
8	Chemicals and chemical products in cases ..	„	0 0 5	0 0 2
8A	Chemicals and chemical in casks, bag drums and bags	Ton.	0 9 0	0 3 0
9	Clocks, watches and other time-pieces	C. ft.	0 0 5	0 0 2
10	Cordage and rope of all kinds	Ton.	0 9 0	0 3 0
11	Cork and corkwood sheets.	C. ft.	0 0 5	0 0 2
12	Cotton, articles made of not otherwise enumerated	„	0 0 5	0 0 2

Item	Description of Goods.	Per	Charges.	
			Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
13	Drugs and medicines ..	C. ft.	0 0 5	0 0 2
14	Drums or casks empty exceeding 36 Imperial gallon capacity	Each.	..	0 4 0
14A	Drums or casks empty not exceeding 36 Imperial gallon capacity ..	,,	..	0 2 0
15	Dyes and dyeing and tanning materials	C. ft.	0 0 5	0 0 2
16	Earth and clay	Ton.	0 9 0	0 3 0
17	Fire arms	Each.	0 4 6	0 3 0
18	Fruits, hops, edible nuts in bags	Ton.	0 9 0	0 3 0
18A	Fruits, hops, edible nuts in cases, barrels, and crates	C. ft.	0 0 5	0 0 2
19	Furniture and cabinetware.	,,	0 0 5	0 0 2
20	Glass, glassware, earthenware and empty glass bottles	,,	0 0 5	0 0 2
21	Grain, flour and pulse ..	Ton.	0 7 6	0 1 6
22	Groceries, provisions and oilmanstores in cases and casks	C. ft.	0 0 5	0 0 2
22A	Groceries, provisions and in bags	Ton.	0 9 0	0 3 0
23	Gum of sorts	,,	0 9 0	0 3 0
24	Gunnies	Pkge.	0 4 6	0 1 6
25	Hardware including electro-plated ware	Ton.	0 9 0	0 3 0
25A	Hardware including electro-plated ware when no weight is given	C. ft.	0 0 5	0 0 2

Item	Description of Goods.	Per	Charges.	
			Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
26	Hides and skins, raw or cured	Ton.	0 9 0	0 3 0
27	Instruments, apparatus and parts thereof including musical instruments ..	C. ft.	0 0 5	0 0 2
28	Jewellery, plate, gold and silver	Package.	1 8 0	0 12 0
29	Jute, articles made of, not otherwise enumerated ..	C. ft.	0 0 5	0 0 2
30	Leather and articles made of leather not otherwise enumerated	„	0 0 5	0 0 2
..	Liquors and spirits including methylated spirits ..	..	..	..
31A	Ale, beer, porter and cider in wood	Hogshead.	0 12 0	0 3 0
31B	Ale, beer, porter and cider in cases	1 doz. quarts or 2 doz. pints.	0 12 0	0 0 4
31C	Spirits, including methylated spirits, liquors and wine in wood	Imperial gallon.	0 0 6	0 0 1
31D	Spirits, including methylated spirits, liquors and wine in cases	1 doz. quarts or 2 doz. pints.	0 1 0	0 0 4

Item	Description of Goods.	Per	Charges.	
			Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
32	Machinery and parts of machinery not otherwise enumerated	Ton.	1 8 0	0 12 0
32A	Sewing machines and typewriters	C. ft.	0 0 5	0 0 2
32B	Coir discs in reels	,,	0 0 5	0 0 2
33	Metals—Aluminium, brass, copper, yellow metal, spelter, tin and zinc including sheets thereof ..	Ton.	0 9 0	0 3 0
33A	Articles made of aluminium brass, copper, yellow metal, spelter, tin and zinc not otherwise enumerated	C. ft.	0 0 5	0 0 2
33B	Iron and steel, bar, rod, hoop, scrap, sheets, plates galvanized, iron pipes and tubes including corrugated sheets loose or in cases	Ton.	0 9 0	0 1 11
34	Motor cars, bodies and chassis and motor cycles.	,,	1 8 0	0 12 0
35	Newspapers, old, in bales .	C. ft.	0 0 5	0 0 2
36	Paper making materials ..	,,	0 0 5	0 0 2
37	Paper of all kinds including blotting paper, wall paper, straw boards and mill boards	Pkge. up to 5 cwt.	0 4 6	0 1 2
37A	Do. do. ..	Pkge. over 5 cwt.	0 6 0	0 1 6

Item	Description of Goods.	Per	Charges.	
			Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
38	Perfumery	C. ft.	0 0 5	0 0 2
38A	Eau-de-Cologne	Pkge. of 50 doz.	0 8 0	0 2 0
38B	Do.	Pkge. 25 doz.	0 4 0	0 1 0
39	Pictures, picture frames, prints, engraving, photographs and works of art	C. ft.	0 0 5	0 0 2
40	Piece-goods, cotton ..	Pkge. under 15 c. ft.	0 2 0	0 1 2
40A	Do. do. ..	Pkge. of 15 c.ft. and over per c. ft.	0 0 3	0 0 2
41	Piece-goods, linen, woollen and silk	Pkge. under 15 c. ft.	0 3 0	0 1 2
41A	Do. do. do. ..	Pkge. of 15 c.ft. and over per c. ft.	0 0 3	0 0 2
42	Polishes and compositions for application to leather or metals	C. ft.	0 0 5	0 0 2
43	Printing and lithographic material other than paper	,,	0 0 5	0 0 2

Item	Description of Goods.	Per	Charges.	
			Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
44	Salt in bags	Ton.	0 9 0	0 3 0
45	Seeds in bags	,,	0 9 0	0 3 0
46	Shawls, cotton	Pkge.	0 2 3	0 1 2
46A	Shawls, woollen and silk ..	,,	0 4 6	0 6 0
47	Smokers' requisites excluding tobacco	C.ft.	0 0 5	0 0 2
48	Soap, toilet bar, and laundry	,,	0 0 5	0 0 2
49	Specimens, curiosities, models, &c.	,,	0 0 5	0 0 2
50	Specie and bullion.. ..	Pkge.	0 12 0	0 6 0
51	Spices—Betel nuts, cardamoms, cassia, cinnamon, cloves, ginger, nutmegs, pepper in bags and bundles	Ton.	0 9 0	0 3 0
52	Starch and farina in bags, casks, etc.	,,	0 9 0	0 3 0
53	Stationery including ink and schools slates but excluding paper ..	C. ft.	0 0 5	0 0 2
54	Sugar	Ton.	0 7 6	0 1 6
55	Tea	Pkge.	0 0 9	0 0 9
56	Tobacco, including cigars and cheroots	Cwt.	0 3 0	0 0 9
56A	Cigarettes	C. ft.	0 0 6	0 0 2
57	Toilet requisites	,,	0 0 5	0 0 2
58	Toys, games and sporting requisites	,,	0 0 5	0 0 2
59	Twist and yarn, cotton ..	Pkge. under 15 c. ft.	0 2 3	0 1 2

Item	Description of Goods.	Per	Charges. Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
59A	Twist and Yarn, Cotton ..	Pkge. of 15 c. ft. & over, per c. ft.	0 0 3	0 0 2
60	Twist and Yarn, Woollen and Silk, and silk raw ..	Pkge. under 15 c. ft.	0 2 3	0 1 6
60A	Do. do. ..	Pkge. of 15 c.ft. & over, per c. ft.	0 0 3	0 0 2
61	Umbrellas, umbrella furniture and parasols, whips and walking sticks of all kinds	C. ft.	0 0 5	0 0 2
62	Wood and timber and woodenware ..	,,	0 0 5	0 0 2
63	Wool, articles made of not otherwise enumerated..	,,	0 0 5	0 0 2
	Unenumerated goods—			
64A	If charged by measurement	(*a*) if charged by measurement. C. ft.	0 0 5	0 0 2
64B	If charged by weight ..	(*b*) if charged by weight. Ton.	0 9 0	0 3 0

Item	——	Per	Charges. Rs. a. p.
65	*Miscellaneous Charges*—		
A	Opening and folding charges, copper, yellow metal, etc. ..	Bundle	0 0 9
B	Rebagging and recovering charges ..	Bag or Pkge. ..	0 0 9
C	Scale rent	Day	0 12 0
D	Certificates of weight or measurement ..	Each	1 8 0
E	Duplicate Chappas ..	,, ...	0 4 0
F	For attendance of clerk in court or for supervision in warehouses of weighing or rebagging operations	Day or part of day.	4 8 0
G	Night work, Sunday or Holiday work ..	Each warehousor, per night or day.	22 8 0
H	Do. do. ..	Each warehousor, per half night or day.	11 4 0

Item.	——	Per	Charges.
			Rs. a. p.
1	For opening packages, etc.	Package	0 1 6
J	Verifying Stock Lists .	List	22 8 0

NOTES.—(*i*) In the case of goods charged according to measurements merchants are required to get the measurement endorsed on their Delivery Orders by the Asstt. Manager, Docks Warehouses, or furnish certified copies of original Invoices.

(*ii*) Goods charged under item "Machinery" and item "Motor cars" will be assessed by measurement or dead weight whichever is greater except in respect of storage charges as per column 4, which will be assessed on dead weight only. If by measurement 40 c. ft. will be taken to the ton.

(*iii*) The classification of goods as detailed in the General Index to the B. P. T. Docks Scale of Rates as the case may be is applicable to the above charges unless otherwise specified.

(*iv*) Measurement charges are levied at per cubic foot or part thereof, per case or single unit.

(*v*) In the total charges recovered in a chappa or bill, fractions of an anna less than six pies will be dropped while six pies and over will be reckoned as one anna. The minimum charge recovered in any chappa or bill shall not be less than one anna.

N.B.—A surtax of 50 per cent. is leviable on the above charges.

D.—Storage charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package .	0	3	9	0	2	3	0	1	6
2	Aloes, Indian ..	Bale ..	0	6	0	0	3	0	0	1	6
3	Candles	Cwt. ..	0	2	3	0	0	9	0	1	6
4	Caoutchouc ..	Package	0	3	9	0	2	3	0	1	6
5	Carbide of Calcium .	Cwt. ..	0	2	3	0	0	9	0	1	6
6	Cartridges, loaded safety	Package	0	2	3	0	0	9	0	1	6
7	Coir	Bale ..	0	6	0	0	3	0	0	1	6
8	Cotton	Package .	0	6	0	0	3	0	0	1	6
9	Cotton fly	Bale ..	0	6	0	0	3	0	0	1	6
10	Crackers of all kinds	Package	0	2	3	0	0	9	0	1	6
11	Fibres of all kinds .	Bale ..	0	6	0	0	3	0	0	1	6
12	Flax..	,, ..	0	6	0	0	3	0	0	1	6
13	Grasses of all kinds..	,, ..	0	6	0	0	3	0	0	1	6
14	Hemp	,, ..	0	6	0	0	3	0	0	1	6
15	Jute	,, ..	0	6	0	0	3	0	0	1	6
16	Lamp black ..	Cwt. ..	0	2	3	0	0	9	0	1	6
17	Matches	Package. .	0	6	0	0	3	0	0	3	0
18	Oils, mineral, in casks	Ton ..	2	4	0	0	12	0	0	3	0
19	Oils, vegetable, in casks	,, ..	2	4	0	0	12	0	0	3	0
20	Oils in tins, drums, cases	Per 10 imp. galls.	0	3	9	0	2	3	0	1	6
21	Oil of vitriol ..	Package .	0	3	9	0	2	3	0	1	6
22	Paints, oil	Ton ..	2	4	0	0	12	0	0	3	0
23	Percussion caps ..	Package.	0	2	3	0	0	9	0	1	6
24	Pitch and dammer	Ton ..	2	4	0	0	12	0	0	3	0
25	Rhea	Bale ..	0	6	0	0	3	0	0	1	6
26	Rosin	Ton ..	2	4	0	0	12	0	0	3	0
27	Sulphur	,, ..	2	4	0	0	12	0	0	3	0

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
28	Tallow and stearine	Ton ..	2	4	0	0	12	0	0	3	0
29	Tar	,, ..	2	4	0	0	12	0	0	3	0
30	Turpentine ..	Per 10 imp. galls.	0	2	3	0	0	9	0	1	6
31	Varnish	Do. ..	0	2	3	0	0	9	0	1	6
32	Waste	Bale ..	0	6	0	0	3	0	0	1	6
33	All goods not enumerated.	Package	0	6	0	0	3	0	0	1	6

E.—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood.	H'hds. ..	1	3	6	1	2	0
Do. in cases	1 doz. qts. or 2 ,, pints.	0	1	1	0	2	0
Almonds	Ton	2	7	9	2	4	0
Apparel	C. Ft. ..	0	1	11	0	1	0
Boots and Shoes	,, ..	0	1	11	0	1	0
Cigarettes	,, ..	0	1	0	0	1	0
Coffee	Ton	2	7	9	0	12	0
Copper sheets	,, ..	2	7	9	1	8	0
Dyes	C. Ft. ..	0	1	0	0	1	0
Electro-platedware ..	,, ..	0	1	0	0	1	0

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Eau-de-Cologne	Pkge of 50 doz.	0 12 9	0 12 0
Do.	,, 25 ,,	0 6 5	0 6 0
Firearms	Each ..	0 6 0	0 12 0
Glassware and earthenware.	C. Ft. ..	0 1 0	0 12 0
Gunnies	Bale ..	0 10 2	0 12 0
Hardware	Ton ..	2 7 9	2 4 0
Iron, including corrugated sheets loose or in cases, iron and steel bars and bundles.	,, ..	2 7 9	1 8 0
Jewellery	Pkge. ..	1 11 0	3 0 0
Machinery	Ton ..	2 7 9	3 0 0
Motor-Cars	,, ..	2 7 9	3 0 0
Newspapers, old in bales.	C. Ft. ..	0 1 11	0 2 0
Oilmanstores	,, ..	0 1 0	0 1 0
Paper in bales or cases including wall-paper and strawboards.	,, ..	0 1 11	0 2 0
Piece-goods, cotton, packages upto 15 cubic feet	Pkge. ..	0 5 3	0 6 0
Piece-goods, cotton, packages over 15 c. ft.	C. Ft. ..	0 0 6	0 1 0
Piece-goods, woollen and silk, pkgs. upto 15 c. ft.	Pkge. ..	0 10 6	0 12 0
Piece-goods, woollen and silk, packages over 15 c.ft.	C. Ft. ..	0 1 0	0 2 0
Silk, raw	Pkge. ..	0 10 2	1 2 0
Silver, bullion or specie ..	,, ..	0 12 9	1 8 0
Soap, bar	,, ..	0 3 5	0 6 0
Do. toilet	,, ..	0 6 9	0 12 0
Spirits, including methylated spirits, liquors and wines, in wood.	Imp. gallon..	0 1 0	0 0 6

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Spirits, including methylated spirits, liquors and wines in cases.	1 doz. qts. or 2 ,, pints..	0 1 11	0 2 0
Stationery	C. Ft. ..	0 1 0	0 1 0
Sugar	Ton ..	2 7 9	0 9 0
Tea	Chest ..	0 12 9	0 6 0
Tobacco	Cwt. ..	0 4 11	0 4 6
Yellow metal	Ton ..	2 7 9	1 8 0
Zinc sheets	,, ..	2 7 9	1 8 0
Unenumerated Goods.			
(*a*) Packed in casks ..	Each ..	1 3 6	1 8 0
(*b*) Do. in crates ..	,, ..	0 12 9	1 2 0
(*c*) Do. in cases, bundles or bales.	,, ..	0 10 2	0 12 0
(*d*) Do. in drums and kegs.	,, ..	0 6 5	0 6 0
(*e*) Do. in bags ..	,, ..	0 3 5	0 6 0
(*f*) Heavy goods chargeable by weight.	Ton ..	2 7 9	3 0 0
(*g*) Goods chargeable on measurement.	C. Ft. ..	0 1 11	0 1 0

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IV.

Docks Dues on Vessels.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks, except as provided under (*b*), (*c*), (*e*) and (*f*)—

(1) For every vessel under 1,500 tons, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 40.

(2) For every vessel of 1,500 tons and upwards, a charge of 3 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 75.

(*b*) On steam and square-rigged vessels berthed (1) at the Ballard Pier or (2) at the Alexandra Dock Harbour Wall and making use of the Passenger Shed at No. 18 Berth—

A charge of four pies per ton of net registered tonnage for each day or part of a day, with a minimum charge of Rs. 150.

(*c*) On steam and square-rigged vessels landing or embarking passengers only at the East Harbour Wall of the Docks without making use of the Passenger Shed at No. 18 Berth, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*d*) On every boat, barge and country craft (not square-rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*e*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels not exceeding 250 ft. in length, Rs. 25 per diem.

(2) For vessels exceeding 250 ft. but not exceeding 400 ft. in length, Rs. 50 per diem.

(3) For vessels exceeding 400 ft. in length, Rs. 75 per diem.

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 118 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

N.B.—The concessions under notes (*i*) and (*ii*) are not cumulative when the date of entry and/or departure of a vessel falls on a day which is a *dies non* under the provisions of note (*i*).

(*f*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repairing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION V.

Night, Holiday and Sunday Work Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks to and from shore or overside and at the East Harbour Wall of the Dock to and from shore only :—

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 70	Rs. 35	Rs. 50	Rs. 25	Rs. 200

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*) Every vessel berthed at the East Harbour Wall of the Docks and permitted to work cargo overside only into or from boats.

(*b*) Every bulk oil vessel pumping oil into the Trustees' oily pipes.

(*c*) Every vessel bunkering from the Trustees' oil pipes both at the Harbour Wall and within the Docks.

Per night from 7-30 P.M. to 3-30 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. or 3-30 A.M. to 6 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 10	Rs. 5	Rs. 10	Rs. 5	Rs. 10

C.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

D.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of which Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		From 8 A.M. to 6 P.M. on Sundays.
		Per day.	Per half day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.— (*i*) When a vessel is not working and it is necessary to keep a Dock shed open either at night or on Sundays or the Holidays enumerated in Docks By-law No. 118 for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Sunday or Holiday, or Rs. 15 per half night or half Sunday or half Holiday, will be levied.

Out-of-pocket expenses only will be levied when a Dock Shed is kept open at night or on Sundays or the Holidays referred to above, for the purpose of ventilation on account of perishable cargoes stored therein.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under clauses A and C of this

Section will be levied in respect of work done from 3-30 A.M. to 6 A.M.:—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

E.—Charges against *Masters, Owners or Agents of vessels* in respect of Trustees' cluster lights for illuminating gangways the use of which is compulsory in the Docks in accordance with the provisions of Docks By-law No. 43 and the requirements of the Venice Conventions for the prevention of ingress of rats to vessels:—

Rs. 2-8-0 per light per vessel per night.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VI.

Cranage Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 12 each.	Rs. 8 each.	Rs. 12 each.	Rs. 8 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 8 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

N.B.—The above charges are subject to the usual surtax of 50 per cent.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30 *and* 100 *ton cranes*—

					Per ton or part. Rs. a. p.
For weights over	1½	tons but not exceeding	4	tons	2 0 0
,,	4	,,	8	,,	3 0 0
,,	8	,,	15	,,	4 0 0
,,	15	,,	30	,,	5 0 0
,,	30	,,	100	,,	6 0 0

Notes.—(*i*) A minimum charge of Rs. 20 will be levied for the use of the 30 or 100-ton crane.

(*ii*) When the 30 or 100-ton crane is requisitioned, but not utilised, a charge of Rs. 20 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 20 per hour or part thereof will be levied for detention in excess of one hour, if the 30 or 100-ton crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled

(*c*) *Charges for masting or dismasting ships*—

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	40	20
Exceeding 750 tons but not exceeding 1,000 tons	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons	110	90	65	45
Exceeding 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(*d*) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting

weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf

(2) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for the first operation of discharge from the vessel and at half the above rates for the subsequent operation of re-lifting from the wharf.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Docks Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(*a*) 2-ton, 4-ton and 5-ton steam cranes and 3½-ton electric crane :—

	Per ton or part. Rs. a. p.
For weights not exceeding 3 tons	0 8 0
„ exceeding 3 tons but not exceeding 5 tons	0 12 0

Notes.—(*i*) A minimum charge of Rs. 3-8-0 will be levied for the use of the 2, 4 or 5-ton steam cranes and 3½-ton electric crane, in respect of goods to be handled under each requisition.

(*ii*) When the 2, 4 or 5-ton steam crane and 3½-ton electric crane is requisitioned, but not utilised, a charge of Rs. 3-8-0 will be made unless 12 clear hours' notice is given duringDocks ordinary working hours cancelling the requisition.

For cranes ordered but not utilized owing to short or non-supply of railway wagons, no charge will be levied.

(*iii*) A charge of Rs. 3-8-0 per hour or part thereof will be levied for detention in excess of one hour, if the 2, 4 or 5-ton steam crane and 3½-ton electric crane is kept idle owing to the lift or lifts not being ready for slinging and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 40 per whole working day (8 a.m. to 6 p.m.) or Rs. 25 for half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*b*) 15-ton Steam Crane :—

				Per ton or part. Rs. a. p.
For weights over	1 ton	but not exceeding	3 tons	0 8 0
"	3 tons	"	5 "	0 12 0
"	5 "	"	8 "	1 4 0
"	8 "	"	12 "	1 8 0
"	12 "	"	15 "	1 12 0

Notes.—(*i*) A minimum charge of Rs. 5-0-0 will be levied for the use of the 15-ton steam crane in respect of goods to be handled under each Bill of Entry.

(*ii*) When the 15-ton Steam Crane is requisitioned but not utilised, a charge of Rs. 5-0-0 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

When the crane is ordered but not utilized owing to short or non-supply of Railway wagons no charge will be levied.

(*iii*) A charge of Rs. 5-0-0 per hour or part thereof will be levied for detention in excess of one hour if the crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 40 per whole working day (8 a.m. to 6 p.m.) or Rs. 25 per half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*c*) Hand cranes.—No charges will be made for the use of hand cranes but shippers or consignees must provide labour to work the hand cranes at their own cost.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons	Rs. 3-0 per ton
For weights over 4 tons, but not exceeding 8 tons	Rs. 4-8 per ton
For weights over 8 tons, but not exceeding 15 tons	Rs. 6-0 per ton
For weights over 15 tons, but not exceeding 30 tons	Rs. 9-0 per ton
For weights over 30 tons, but not exceeding 60 tons	Rs. 12-0 per ton

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for the first operation of discharge from the vessel and at half the above rates for the subsequent operation of re-lifting from the wharf.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

A charge of Rs. 16 per hour or part thereof calculated from the time the "Sarus" leaves the Alexandra Dock until she returns, will be levied in addition to the ordinary charges when the "Sarus" is requisitioned for work outside the Alexandra Dock.

N.B.—The Docks Manager is empowered to waive this additional charge when the "Sarus" is requisitioned for use in the Prince's and Victoria Docks if its use is necessitated by reason of the 30 or 100-ton cranes not being available or if the draft of the vessel will not permit of the use of these cranes, or if in the Docks Manager's opinion the circumstance justify the waiver.

CONDITIONS:

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book form obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule, if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores

employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precautions are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

Add after condition (6), the following proviso :—

Proviso.—In cases where the prohibition to land heavy lifts by other than the Trustees cranes and gear provided in Docks by-law No. 73 is not enforced, landing charges in lieu of cranage, amounting to not more than one-third of the cranage charges that would have been leviable had the Trustees' cranes and gear been used, may be levied at the discretion of the Docks Manager, and subject to the Boards' confirmation.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VII.

Charges on Transhipment and Damaged Goods.

A.—Transhipment Goods.

Charges against *Importers of Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage a per Section I or II as the case may be.
(3)	Cago discharged overside in to boats in Docks and shipped overside in Docks (ship to ship).	½ wharfage as per Section or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	½ wharfage as per Section or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limit, will be undertaken by special arrangement with the Dock, Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges, on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels In the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B.—Damaged Goods.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I or Section II as the case may be.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sundays or Holidays work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

N.B.—*Fractions of an anna.*—In the total charges recovered in a chappa, or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VIII.

Overside Charges.

Charges against *Masters, Owners or Agents of vessels* of *Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½ wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from a Port Trust Bunder where the usual wharfage charges are payable.	⅓rd wharfage as per Section I or II as the case may be.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden..	2	0	0
		Boat over 50 tons burden	2	8	0

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IX.

Weighment Charges.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION. — Manganese Ore, provided the whole shipment is weighed.	Re. 0-0-4 *per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and Gear*—

	Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks, capacity 20–30 tons .. .. each	12 0 0
Wooden trucks for motors .. „	10 0 0
"B" class wooden trucks, capacity 15 tons .. „	6 0 0
"C" do. 10 „ .. „	4 0 0
"D" do. 5 „ .. „	2 0 0
Hand barrows .. .. .. „	0 8 0
Iron trays .. .. „	1 0 0
Skids for loading and unloading casks .. .. „	0 8 0
Skids used as guards .. .. „	1 0 0
Wooden sleepers .. .. .. „	0 8 0
Tripod scales with weights .. „	1 0 0
Floating stages .. .. .. „	2 0 0
Docks shoots .. .. .. „	1 0 0
Iron tubs .. .. „	1 0 0
Hand lamps .. .. .. „	0 8 0
Kitson, Washington and similar lamps .. .. „	2 8 0
Shackles .. .. „	0 8 0
Slings, capacity 3 tons .. (To be used at risk of hirers.) „	1 0 0
„ „ 5 „ .. „	1 8 0
„ „ 10 „ .. „	2 0 0
„ „ 20 „ .. „	4 0 0
„ „ 30 „ .. „	6 0 0
„ „ 40 „ .. „	8 0 0
„ „ 50 „ .. „	10 0 0
Trustees tramway plant for shipping ore, ballast, coal, etc., per ton shipped .	Rs. a. p. 0 2 6
Gear, not otherwise enumerated ..	At rates to be fixed from time to time by the Docks Manager.

Notes—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned

to Stores Depot except Sundays and Holidays enumerated in Docks By-Laws No. 118.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per whole day or night.	At rates to be fixed from time to time by the Docks Manager.
,, ,, ,, ,, half ,, ,,	
,, ,, ,, ,, 3 hours.	
,, ,, ,, ,, 2 ,,	
,, ,, ,, ,, hour.	
Portable flushing engine, if available.	

(*b*) *Sorting cargo*—

Bag cargo only	Re.	0	4	0 per ton.
Iron, as specified under Section I, Item 46c, and timber, case goods, &c. ..	,,	0	12	0 per ton.

(*c*) *Hamalage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import	Re.	0	4	0 per ton.
Export	,,	0	4	0 ,, ,,
(*d*) *Copies of chappas or bills*	,,	0	4	0 each.

A1.—Charges against *Masters, Agents or Owners of vessels* in respect of the hire of Tank Barges in terms of Docks By-law No. 38 :—

Per day of 24 hours or part thereof, including Sundays and Holidays enumerated in Docks By-law No. 118	Rs.	50

Conditions :—

(1) Requisition in writing for a Tank Barge must be submitted to the Docks Manager not less than 12 hours before the time at which the Tank Barge is required.

(2) All oil contained in the ballast water will become the absolute property of the Trustees.

(3) No charge will be levied for the days the barge lies idle alongside the vessel, provided no other vessel is deprived of its services during such period, and always provided that charges for hire for one day will be levied should the barge be requisitioned and not utilised.

Note.—The above charge is not subject to the levy of surtax.

(*e*) Services of divers (within Port limits)—

	Per diving day of 4 hours or part. Rs. a. p.
(1) Indian divers (half dress)	35 0 0
(2) Indian divers (full dress) and Chinese divers	50 0 0
(3) European divers	70 0 0

Note.—For second diving shifts and work on Sundays and holidays enumerated in Docks By-Law No. 118 the above rates *plus* 50 per cent. will be levied.

No surtax will be levied on the above charges.

A2.—Charges against *Masters, Agents or Owners of vessels* arriving from Indian and Red Sea Ports in respect of cost of additional staff employed to maintain a double tally on

miscellaneous Import cargo discharged in Dock, per vessel, Rs. 60.

Note.—The decision as to whether double tally is necessary to remain at the sole discretion of the Docks Manager.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*)	*Fresh water* supplied to shipping.	Rs. 2 6 0 per 1,000 gallons.
(*b*)	*Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 36.	At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

(*a*)	*Unloading* of carts, lorries, trucks, etc.	One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1) Carriages, motor cars and aeroplanes	Re.	0	8	0	per package.
(2) Machinery	,,	0	4	0	,,
(3) Mouldings	,,	0	4	0	,,
(4) Pianos and harmoniums	,,	0	4	0	,,
(5) Packages of other kinds	,,	0	1	0	,,

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*)	*Repacking goods* by owners, etc., labour.	Re. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1) Of measurement	Re.	1	0	0	each.
(2) Of details of measurement.	„	1	0	0	per sheet.
(3) Of goods alongside for shipment	„	1	0	0	each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. ..Re. 1 0 0

(*f*) In all other cases ... .. „ 1 0 0 per escort

(*g*) Watching fees (*vide* Docks By-law No. 108.)—

(1) On consignments of American cotton.	Re. 1-0-0 per consignment of 25 bales and under per day and 8 annas extra for every additional 25 bales or portion thereof per day.
(2) On consignments of sulphur or non-safety matches.	Re. 0 8 0 per day per Bill of Entry.

Note.—Watching fees will commence to run from the General Landing Date declared for the Vessel.

(*h*) Hawkers' licenses (*vide* Docks By-law No. 124.)—

(1) Fresh Passes & renewals ..	Rs.	1	8	0	each.
(2) Duplicates ..	„	5	0	0	„

(*i*) Personal Deposit Pass Book or Remittance Slip Book issued in replacement of lost Books .. Rs. 2 0 0 each.

(*j*) For miscellaneous services in respect of—

(1) Goods railed into Dock for shipment. (2) Goods loaded into Railway wagons. (3) Goods carted within Dock limits.	At rates fixed by the Trustees from time to time, *vide* Circulars A,B,C.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

Note.—No surtax will be levied on charges under (*j*) (1) (2) and (3).

SECTION XI.

Dry Docks Charges.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

*(a) Charge for the first 24 hours of occupation.

NOTE.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount Rs. a. p.	
Not exceeding	1,000	600 0 0	minimum.
Exceeding			
1,000 but not exceeding	1,050	639 13 0	
1,050 „ „	1,100	670 5 0	
1,100 „ „	1,150	700 12 0	
1,150 „ „	1,200	731 4 0	
1,200 „ „	1,250	761 11 0	
1,250 „ „	1,300	792 3 0	
1,300 „ „	1,350	822 10 0	
1,350 „ „	1,400	853 2 0	
1,400 „ „	1,450	883 9 0	
1,450 „ „	1,500	914 1 0	
1,500 „ „	1,550	944 8 0	
1,550 „ „	1,600	975 0 0	
1,600 „ „	1,650	1,005 7 0	
1,650 „ „	1,700	1,035 15 0	
1,700 „ „	1,750	1,066 6 0	
1,750 „ „	1,800	1,096 14 0	
1,800 „ „	1,850	1,127 5 0	
1,850 „ „	1,900	1,157 13 0	
1,900 „ „	1,950	1,188 4 0	
1,950 „ „	2,000	1,218 12 0	
2,000 „ „	2,050	1,223 2 0	

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
2,050	but not	exceeding	2,100	1,237	8	0
2,100	,,	,,	2,150	1,246	14	0
2,150	,,	,,	2,200	1,256	4	0
2,200	,,	,,	2,250	1,265	10	0
2,250	,,	,,	2,300	1,275	0	0
2,300	,,	,,	2,350	1,284	6	0
2,350	,,	,,	2,400	1,293	12	0
2,400	,,	,,	2,450	1,303	2	0
2,450	,,	,,	2,500	1,312	8	0
2,500	,,	,,	2,550	1,321	14	0
2,550	,,	,,	2,600	1,331	4	0
2,600	,,	,,	2,650	1,340	10	0
2,650	,,	,,	2,700	1,350	0	0
2,700	,,	,,	2,750	1,359	6	0
2,750	,,	,,	2,800	1,368	12	0
2,800	,,	,,	2,850	1,378	2	0
2,850	,,	,,	2,900	1,387	8	0
2,900	,,	,,	2,950	1,396	14	0
2,950	,,	,,	3,000	1,406	4	0
3,000	,,	,,	3,050	1,413	12	0
3,050	,,	,,	3,100	1,421	4	0
3,100	,,	,,	3,150	1,428	12	0
3,150	,,	,,	3,200	1,436	4	0
3,200	,,	,,	3,250	1,443	12	0
3,250	,,	,,	3,300	1,451	4	0
3,300	,,	,,	3,350	1,458	12	0
3,350	,,	,,	3,400	1,466	4	0
3,400	,,	,,	3,450	1,473	12	0
3,450	,,	,,	3,500	1,481	4	0
3,500	,,	,,	3,550	1,488	12	0
3,550	,,	,,	3,600	1,496	4	0
3,600	,,	,,	3,650	1,503	12	0
3,650	,,	,,	3,700	1,511	4	0

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.
Exceeding 3,700 but not exceeding	3,750	1,518 12 0
3,750 " "	3,800	1,526 4 0
3,800 " "	3,850	1,533 12 0
3,850 " "	3,900	1,541 4 0
3,900 " "	3,950	1,548 12 0
3,950 " "	4,000	1,556 4 0
4,000 " "	4,050	1,563 12 0
4,050 " "	4,100	1,571 4 0
4,100 " "	4,150	1,578 12 0
4,150 " "	4,200	1,586 4 0
4,200 " "	4,250	1,593 12 0
4,250 " "	4,300	1,601 4 0
4,300 " "	4,350	1,608 12 0
4,350 " "	4,400	1,616 4 0
4,400 " "	4,450	1,623 12 0
4,450 " "	4,500	1,631 4 0
4,500 " "	4,550	1,638 12 0
4,550 " "	4,600	1,646 4 0
4,600 " "	4,650	1,653 12 0
4,650 " "	4,700	1,661 4 0
4,700 " "	4,750	1,668 12 0
4,750 " "	4,800	1,676 4 0
4,800 " "	4,850	1,683 12 0
4,850 " "	4,900	1,691 4 0
4,900 " "	4,950	1,698 12 0
4,950 " "	5,000	1,706 4 0
5,000 " "	5,050	1,713 12 0
5,050 " "	5,100	1,721 4 0
5,100 " "	5,150	1,728 12 0
5,150 " "	5,200	1,736 4 0
5,200 " "	5,250	1,743 12 0
5,250 " "	5,300	1,751 4 0
5,300 " "	5,250	1,758 12 0

Gross registered tonnage of vessels.			Tons.	Amount.		
				Rs.	a.	p.
Exceeding						
5,350	but not	exceeding	5,400	1,766	4	0
5,400	,,	,,	5,450	1,773	12	0
5,450	,,	,,	5,500	1,781	4	0
5,500	,,	,,	5,550	1,788	12	0
5,550	,,	,,	5,600	1,796	4	0
5,600	,,	,,	5,650	1,803	12	0
5,650	,,	,,	5,700	1,811	4	0
5,700	,,	,,	5,750	1,818	12	0
5,750	,,	,,	5,800	1,826	4	0
5,800	,,	,,	5,850	1,833	12	0
5,850	,,	,,	5,900	1,841	4	0
5,900	,,	,,	5,950	1,848	12	0
5,950	,,	,,	6,000	1,856	4	0
6,000	,,	,,	6,050	1,863	12	0
6,050	,,	,,	6,100	1,871	4	0
6,100	,,	,,	6,150	1,878	12	0
6,150	,,	,,	6,200	1,886	4	0
6,200	,,	,,	6,250	1,893	12	0
6,250	,,	,,	6,300	1,901	4	0
6,300	,,	,,	6,350	1,908	12	0
6,350	,,	,,	6,400	1,916	4	0
6,400	,,	,,	6,450	1,923	12	0
6,450	,,	,,	6,500	1,931	4	0
6,500	,,	,,	6,550	1,938	12	0
6,550	,,	,,	6,600	1,946	4	0
6,600	,,	,,	6,650	1,953	12	0
6,650	,,	,,	6,700	1,961	4	0
6,700	,,	,,	6,750	1,968	12	0
6,750	,,	,,	6,800	1,976	4	0
6,800	,,	,,	6,850	1,983	12	0
6,850	,,	,,	6,900	1,991	4	0
6,900	,,	,,	6,950	1,998	12	0
6,950	,,	,,	7,000	2,006	4	0

For every 50 tons or part of 50 tons in excess of 7,000 tons Rs. 7-8-0.

(*b*) *For occupation from after the first 24 hours up to the 8th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0-0

(*c*) *For occupation from the 9th day to the 20th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 112-8-0

(*d*) *For occupation beyond the 20th day.* The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 118—

(1) Docking, per vessel—Rs. 100 *plus* charges as under in lieu of actual extra expenses—

Vessels up to 1,500 tons gross ..	Rs	125
„ from 1,501 „ „ to 2,500 tons gross	„	185
„ from 2,501 „ „ to 5,000 tons gross	„	225
„ over 5,000 „ „	„	275

(2) Undocking, per vessel—Rs. 100 *plus* charges as under in lieu of actual extra expenses—

Vessels up to 2,500 tons gross ..	Rs.	100
„ from 2,501 „ „ to 5,000 tons gross	„	125
„ over 5,000 „ „	„	175

Note.—In cases of genuine emergency such as a vessel being in danger, the penalty fee of Rs. 100 for docking on Sundays and holidays is not leviable.

(*f*) *When two or more vessels are docked together.* The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* .. Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) If for any reason a vessel occupying the outer compartment of the Hughes Dry Dock is not ready to undock on expiry of the period for which she was regulated and thereby causes detention to the vessel occupying the inner compartment the Docks Manager may, with the sanction of the Chairman, recover from the former vessel in addition to the ordinary charges leviable, all Port Trust charges incurred by the vessel in the inner compartment during the period of detention.

(*iii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(*iv*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the license, *vide* Dry Docks By-law No. 13.

(*v*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*vi*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vii*) An extra charge is leviable for special blocks required to be laid on account of peculiarities in the construction of any vessel.

(*viii*) The Trustees accept no responsibility whatever for any detention to vessels using their Dry Docks.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be recovered as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION XII.

Charges against Government in respect of vessels of war, R. I. M. vessels and vessels engaged solely for the transport of troops, their families, etc., berthed at the Ballard Pier or Alexandra Dock Harbour Wall or inside the Docks.

(*a*) Vessels of war, that is to say all vessels flying the White Ensign, but including in times of war, mine sweepers and patrol vessels.	All Port and Dock charges, whether for "general facilities" or for 'special services' except:— (*i*) Port Dues. (*ii*) Wharfage on stores and equipment required for the vessel's own consumption.
(*b*) Royal Indian Marine vessels when employed otherwise than solely for Government transport.	All Port and Dock charges except Port Dues.
(*c*) Vessels employed solely in the transport of troops and their families, military animals, military equipment, munitions of war and naval and military stores including Royal Fleet Auxiliaries (Royal Field Ambulance) which are on the list of the Royal Navy and fly the Blue Ensign, and all Hospital Ships and Ambulance transports.	(*a*) All Port and Dock charge except:— (*i*) Port Dues. (*ii*) Wharfage charges for the said personnel, cart horses (other than mounts) baggage, carriages and the effects forming part of the authorised scheduled equipment of the unit to which such personnel belongs. (*b*) Compensation under Section 6 of the Indian Tolls (Army) Act II of 1901 at the rate of two annas per ton of gross registered tonnage, of the vessels for each day that dock dues are charged under Section IV of the Docks Scale of Rates and the vessels are engaged in *bona fide* transport operations.

NOTE (*i*)—Wharfage charges shall mean fees levied for the passing of goods or animals, etc., imported or exported by any vessel, boat or lighter over any wharf, jetty, pier or bunder within Port Trust areas, but shall not mean charges for services rendered by the Port Trust in landing and shipping, removing or storing such goods, animals, etc., such as the provision of cranes, cluster lights and for handling labour.

* The above amendment to take effect from 1st April 1927.

Bengal Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aniseed, in bags	8	..
Barley	20	..
Beeswax	20	..
Betel-nut	20	..
Bones crushed	20	*50
Bonemeal	20	..
Borax	20	..
Bran	14	..
Bristles	..	50
Bullion	*ad valorem.*	
Camphor, in cases	..	50
Carbonate of Potash	..	50
Cardamoms, in robbins	8	..
,, ,, boxes	..	50
Carpets	..	50
Cassia, in bags	12	50
Castor seed	15	..
Chillies (dry), in bags or bundles ..	8	..
Chiretta, in bundles	..	50
Chrome ore	20	..
Cloves, in bags	8	..
,, ,, cases	..	50
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coir, in dholls	10	..
Coke	20	..
Copra	12	..
Copra cake or cocoanut cake	20	..
Copper ore	20	..
Coriander seed	12	..
Corundum ore	20	..
Cotton	..	50
Cotton seed	14	..
Cowries	20	..
Cumin seed	8	..
Cutch, in bags	18	..

* At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—*(contd.)*

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	..	50 not exceeding 20 cwts. gross.
Dates (wet)	20	..
,, (dry)	16	..
Dholl or dhal	20	..
Fibres, all sorts	..	50
Garlic and onions, in bags	12	..
Ginger	16	..
Gram	20	..
Gum, in cases	..	50
Gunnies	20 cwts. gross.	*50
Gunjah	..	*50
Hemp in bales	..	50
Hides in bales	..	50
Hide cuttings in bales	..	50
Hoofs, cow and buffalo horns, and horn tips, loose	20	..
Hoofs, cow and buffalo horns, and horn tips, in bags or in bundles ..	..	50
Horns, deer, in bags or in bundles ..	..	50
Indigo	..	50
Jute	..	50
Kapok	..	50
Kapok Seed	14	..
Lac, button, seed, stick and shellac in bags	16	..
Lac, button, seed, stick and shellac in cases	..	50
Lac, kirie lac, or lac refuse in bags ..	20	..
Lac dye in cases	..	50
Lard	20	..
Leather, in cases or bales	..	50
Lentils	20	..
Linseed	20	..
Mace	20	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—*(contd.)*

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	..
Mica, talc, in cases	20 cwts. gross.	..
Mother-o'-pearl, in bags or cases ..	20 cwts. goods.	..
Mowrah seed	20	..
Molasses	20 cwts. gross.	..
Munjeet dye in cases	..	50
Mustard seed	20	..
Myrabollams, whole or crushed	20	..
Niger seed	20	..
Nux vomica seed	16	..
Nutmegs, in cases	..	50
Oats	16	..
Oil, in cases	..	50
,, ,, casks or drums	..	50
Oil, essential	ad valorem.	
Oil-seed cake	20	..
Opium	per chest.	
Paddy	16	..
Peas	20	..
Pepper, long	12	..
,, black	14	..
Pig iron and Pig lead	20	..
Poppy seed	20	..
Rattans, for dunnage	20	*50
Red wood, ,, ...	20	*50
Red seed	20	..
Rice	20	..
Rope, in coils or bundles	..	50
Rubber in cases	..	50
Salt	20	..
Safflower	..	50
Sal-ammoniac, in bags or boxes ..	20 cwts. gross.	..
Saltpetre	20	..
Sapan-wood, for dunnage	20	*50

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*).

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Senna, in bales	..	50
Silk, raw, in bales	10	..
Silk, in cases or bales	..	50
Silk chussum	..	50
Silk waste	..	50
Silk piece-goods	ad valorem	or *50
Silver specie and/or value cargo ..	ad valo	rem.
Skins, in casks	20 cwts. gross.	..
Skins, in bales	..	50
Soap, in bags	15	..
Soap, in cases	..	50
Sugar	20	..
Tallow, in cases or casks	20 cwts.	gross.
Tamarind, in cases or casks	20 cwts.	gross.
Tea	..	50
Tea waste as broken stowage	16	..
Til Seed	20	..
Timber	..	50
Tobacco, in cases or bales	..	50
Turmeric	16	..
Twine in cases	..	50
Wax	20	..
Wheat	20	..
Wolfram	20	..
Wool	..	50

All unenumerated articles at 50 cubic feet or 20 cwts. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith.

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

Schedule of Commission Charges.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery	2½ ,,
3.	On purchasing ditto when funds are provided by the Agent	5 ,,
4.	On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5 ,,
5.	On returns for Consignments if made in produce	2½ ,,
6.	On returns of Consignments if in Bills, Bullion or Treasure	1 ,,
7.	On accepting Bills against Consignments ..	1 ,,
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description	2½ ,,
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ..	½ com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.

11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived .. .. .. 2½ per cent.

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money .. 2½ „

13. On *del-credere*, or guaranteeing the due realisation of sales .. .. 2½ „

14. On the management of Estates for Executors or Administrators .. .. 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to out ports for loading .. .. 2½ „

16. On advertising as the Agents, for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not .. .. 2½ „

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage, inclusive .. .. 5 „

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. „

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file .. .. .. 2½ „

20. On realising inward freight, inward troop, emigrant, or cabin passage money .. .. 2½ „

21.	On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold	2½ to 5 per cent.
	If Opium, Indigo, Raw Silk or Piece-goods	1¼ to 2½ „
	If Treasure, Precious Stones, or Jewellery ..	¾ to 1 „
22.	On effecting Insurances, whether on lives or property	2½ „
23.	On settling Insurance claims, losses and averages of all classes and on procuring returns of premium	2½ „
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1 „
25.	On debts or other claims when a process-at law or arbitration is incurred in claiming them	2½ „
	Or if recovered by such means	5 „
26.	On Bills of Exchange returned dishonoured ..	1 „
27.	On collecting house-rent	2½ „
28.	On ships' disbursements	2½ „
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½ „
30.	On granting Letters-of-Credit	1 „
31.	On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½ „
32.	On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value	½ „
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ „

☞ *Brokerage when paid is to be separately charged.*

Cochin Chamber of Commerce

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot ..	Cases ..	50 cubic feet
Do. ..	Bags ..	16 cwts. net
Bees' wax ..	Cases ..	50 cubic feet
Do. ..	Bags ..	16 cwts. net
Betelnut ..	Do. or mats ..	16 „ „
Blackwood ..	In square logs ..	50 cubic feet
Bone-meal ..	Bags ..	20 cwts. net
Bone grist ..	Do. ..	17 cwts
Cardamoms ..	Robbins ..	10 cwts. net
Do. ..	Bags ..	10 „ „
Do. ..	Cases ..	50 cubic feet
Cassia ..	Bales ..	800 lbs. net } 50
Cinnamon ..	Do. ..	800 „ „ } cubic feet.
Do. ..	Cases ..	50 cubic feet
Citronella Oil ..	Cases, drums or tanks	50 „ „
Cocoanut Oil ..	Casks ..	14 cwts. net
Coculus Indicus ..	Robbins ..	14 „ „
Do. ..	Bags ..	16 „ „
Coffee ..	Casks ..	16 „ „
Do. ..	Bags ..	18 „ „
Do. ..	Cases ..	50 cubic feet
Coir Yarn & Fibre ..	Pressed bales ..	50 „ „
Do. ..	Bundles or coils ..	8 cwts. net
Do. ..	Dholls not exceeding 4 lbs. ..	10 „ „
Coir matting ..	Rolls ..	50 cubic feet
Do. mats ..	Bundles ..	50 cubic feet plus 10 per cent.
Do. rope ..	Coils ..	8 cwts net.
Do. fenders ..	Loose	8 „ „
Do. yarn ..	Ballots ..	7 „ „
Do. fibre ..	Dholls ..	7 „ „
Do. „	Ballots	7 „
Copra ..	Robbins ..	10 „ net
Do. ..	In pressed bales ..	50 cubic feet
Do. ..	Bulk ..	10 cwts. net

TONNAGE SCALE—(*contd.*)

Goods	Packages.	Shipping Ton.
Copra ..	Bags ..	10 cwts. net
Do. ..	Bags each cup cut in 4 pieces ..	12 ,,
Palm nuts ..	Bags ..	20 ,,
Broken cocoanut shells ..	Do. ..	11 ,,
Cotton ..	Pressed bales ..	50 cubic feet
Cowries ..	Bags or cases ..	20 cwts. net
Cutch ..	Cases ..	50 cubic feet
Do. ..	Bags or caskets ..	16 cwts. net unscrewed.
Cinchona ..	Bales ..	50 cubic feet
Elephants' teeth ..	Cases ..	50 ,, ,,
Do. ..	Bundles ..	18 cwts. net
Do. ..	Loose ..	20 ,, ,,
Fish oil ..	Casks ..	14 ,, ,,
Fish guano ..	Bags ..	1 ,, ,,
Ginger ..	Cases ..	50 cubic feet
Do. ..	Bags ..	12 cwts. net
Do. ..	Casks ..	8 ,, ,,
Gingelly seed ..	Bags ..	20 ,, ,,
Groundnuts, shelled.	Do. ..	0 ,, ,,
Do. unshelled	Do. ..	12 ,, ,,
Gums of all kinds ..	Cases ..	50 cubic feet
Hemp ..	Screwed bales ..	50 ,, ,,
Hides ..	Unpressed ..	12 cwts. net
Do. green ..	Do. ..	20 ,, ,,
Do. Dry ..	Bales ..	50 cubic feet
Hoofs ..	Bags ..	20 cwts. net
Horns, buffalo and cow.	Loose ..	16 ,, ,,
Horns, deer ..	Do. ..	12 ,, ,,
Lemon grass oil ..	Cases, drums or tanks	50 cubic feet
Linseed ..	Bags ..	18 cwts. net
Mangoes (pickled) ..	Barrels ..	14 ,, ,,
Do. (sliced) ..	Bags ..	12 ,, ,,
Marrotti Seed ..	Do. ..	15 ,, ,,
Mica ..	Cases ..	50 cubic feet
Myrabollams ..	Bags ..	16 cwts. net

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Nux vomica ..	Robbins ..	14 cwts. net
Do. ..	Bags ..	16 ,, ,,
Nutmegs ..	Cases ..	50 cubic feet
Oil seeds ..	Bags ..	17 cwts. net
Other oils ..	Cases, drums or tanks	50 cubic feet
Palmyra Fibre ..	Pressed bales ..	50 ,, ,,
Do. ..	Ballots ..	50 ,, ,,
Do. ..	Bundles ..	8 cwts.
Pepper ..	Bags ..	16 cwts. net
Do. ..	Robbins ..	14 ,, ,,
Plumbago ..	Bags or barrels ..	20 ,, ,,
Poonac (cake) ..	Bundles or bales ..	20 ,, ,,
Do. (broken) ..	Bags ..	17 ,, ,,
Rice bran ..	Do. ..	20 ,, ,,
Rice ..	Do. ..	20 ,, ,,
Rubber Seeds ..	Do. ..	8 ,, ,,(54 lbs.)
Do. latex in liquid	Cases ..	50 cubic feet
Saltpetre ..	Bags ..	20 cwts. net
Sandalwood chips and roots .	Bundles ..	13 ,, ,,
Sandalwood other classes and Sapan wood ..	Do. ..	11 ,, ,,
Sugar ..	Bags ..	20 ,, ,,
Tallow ..	Casks and cases ..	18 ,, ,,
Tea ..	Chests ..	50 cubic feet
Tea refuse ..	Bags ..	17 cwts.
Tamarind ..	Bundles ..	17 cwts. net
Timber (all kinds) square logs or planks	..	50 cubic feet
Do. round logs ..	..	50 ,, ,,
Do. otherwise ..	..	20 cwts. net
Turmeric ..	Bags ..	14 ,, ,,
Trichy phosphates ..	Do. ..	20 ,, ,,
Wheat ..	Do. ..	20 ,, ,,
Do. ..	Mooras ..	18 ,, ,,
Wet salted skins ..	Casks ..	50 cubic feet

Coir jink, horns, oil beakers, hides loose, and all packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

Madras Chamber of Commerce.

TONNAGE SCALE.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aloes, in bags	20	..
Do. in cases	..	50
Alum	20	..
Arrowroot, in cases	..	50
Asafœtida, in bags	20	..
Do. in cases	..	50
Apparel and Personal effects	..	50
Bark, in bags and bundles	8	..
Bees' wax in bags..	20	..
Betelnut	18	..
Books	..	50
Bone meal and crushed bones ..	20	..
Bone sinews, in bales	..	50
Borax in bags	20	..
Do. in cases	..	50
Brimstone	20	..
Bullion	ad valorem.	
Cake Lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in cases	..	50
Do. in bags	10	..
Cassia, in cases	..	50
Do. in bags	12	..
Castor seed	20	..
Chillies, in bags	12	..
Do. in robbins	14	..
China root, in bags	11	..
Do. in cases	..	50
Chiretta, in bales	..	50
Cigars	..	50
Cloves, in bags	8	..
Do. in cases	..	50
Coals	20	..
Cochineal	..	50
Coffee, in bags	18	..
Do. in cases	17	..

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Coir Yarn and Fibre, in bales ..	..	50
Do. in bundles and dholls	10	..
Copra, in bags	12	..
Coriander Seed	20	..
Corundum	20	..
Cotton in bales	..	50
Cotton Piece-goods	..	50
Cotton Yarn	..	50
Cotton Seed	20	..
Cow and Goat Hair, in bales	..	50
Cowries	20	..
Cutch, in bags	17	..
Divi-divi	20	..
Dhall	20	..
Elephants' Teeth, in cases	..	50
Fenugreek Seed	20	..
Ginger, in bags	12	..
Do. in cases	..	50
Gingelly Seed	20	..
Gram	20	..
Ground Nuts kernels	20	..
Do. unshelled	20	..
Gum, in cases	..	50
Gum, in bags	20	..
Gunny Bags, in bales	..	50
Do. Cloth	..	50
Hemp, in bales	..	50
Hides, Tanned and Dry	..	50
Hides, Fleshings and Cuttings, in bales ..	..	50
Hoofs, Horn Shavings, and Tips ..	20	..
Horns, Cow, and Buffalo and Deer ..	20	..
Indigo	..	50
Jute, in bales	..	50
Lac Dye	..	50
Leather, in bales	20	..
Linseed	20	..
Mace, in cases	..	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Machinery	20*	or 50*
Magnesite, in bulk or bags	20	..
Metals	20	..
Mica, Talc and Mica splittings, in cases..	..	50
Mica waste, in bags	20	..
Molasses	20	..
Motor Car	..	50
Mowra Seed	20	..
Mustard Seed	20	..
Myraboliams	20	..
Niger Seed	20	..
Nutmegs, in cases	..	50
Nux Vomica	20	..
Oats..	20	..
Oils, (Vegetable), in cases	20*	or 50*
Do. do. in casks	20	..
Oil (essential)	ad valorem.	
Ore, all descriptions	20	..
Paddy, in bags	20	..
Palmyra Fibre, in bales..	..	50
Do. in ballots or bundles	10	..
Peas..	20	..
Pepper, in bags	16	..
Planks and Deals	..	50
Poonac	20	..
Poppy Seed	20	..
Rape Seed	20	..
Raw Silk, in bales	..	50
Redwood (for Dunnage)	20	..
Rhea, Fibre, in bales	..	50
Rice, in bags	20	..
Ricemeal	20	..
Roping, coir and other kinds, in coils ..	..	50
Rubber, in cases	..	50
Do. scrap in bags	20	..
Rum, in casks	20	..

* At steamer's option.

TONNAGE SCALE—*(contd.)*

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Safflower Seed	20	..
Sago, in cases	20	50
Do. in bags	20	..
Saltpetre	20	..
Salt	16	..
Sharks' Fins	..	..
Seed and Stick Lac, in cases	16	50
Do. in bags	..	..
Senna, in bales	20	50
Shells, in bags	..	..
Shell Lac, in cases	16	50
Do. in bags	..	..
Silk Piece-goods	..	50
Do. Waste	..	50
Skins, tanned and dry	..	50
Do. wet, salted and pickled, in casks	..	50
Soap, country, in cases	20	50
Sugar, and Jaggery, in bags	20	..
Tamarind, in cases and casks	20	..
Do. in bundles	..	..
Tapioca	..	50
Tea	20	50
Timber	*	or 50*
Tobacco, in bales	..	50
Tortoise shell, in cases	..	50
Turmeric, in bags	16	..
Wool, in bales	..	50
Woollen Cuttings	..	50
Silver Plate and valuable cargo ..	ad valorem	
All other articles not enumerated ..	20*	or 50*

* At steamer's option.

Note.—When cargo is measured prior to shipment, Callipers should be used for measuring, and the Rope or Iron Hoop on the one side of the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The Callipers should be laid on the package to be measured and the sliding arm pressed lightly, *i.e.*, without using force, against the side of the package.

Karachi Chamber of Commerce.

Tonnage Scale.

1. The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The dead weight ton of 2,240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The freight on oil to be paid on the full gauge of the cask ascertained at the port of discharge.

4. When freight is payable on weight the same is to be on the net weight delivered.

5. When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 ,,
Annato, in cases	40 feet	50 feet.
Apparel	40 ,,	50 ,,
Arrowroot, in cases	40 ,,	50 ,,
Asafœtida. in cases	40 ,,	50 ,,
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 ,,	20 ,,
Barley, in bags	15 ,,	18 ,,
Bees' wax, in bags	40 ,,	50 feet

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ..	40 feet	50 feet
Do.* otherwise	16 cwt.	10 cwt.
Bone-meal and Bone dust	20 „	20 „
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 „ 17 „ 18 „	20 cwt.
Bones, loose	8 „	10 „
Books	40 feet	50 feet
Borax, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
†Bran, in bags (pressed)	10 „	..
Bran, in bags (unpressed)	9 „	..
Buffalo horns, in bundles	6 „	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet	50 feet
Cassia Lignea, Fistula and Buds ..	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 „	50 „
Cinnamon, in bales	....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 „	50 „
Do. in bags or frazils	8 cwt.	10 cwt.
Coal	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags	13 „	16 „
Coffee, in cases	40 feet	50 feet
Coffee, in bags or frazils	12 cwt.	15 cwt.
Coir, in bales	40 feet	60 feet

* The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Coir, in bundles or loose	5 cwt.	6 cwt.
Do. rope in coils	40 feet	8 ,,
Colocynth, in cases	40 ,,	50 feet
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	..	12 ,,
Do. cut, in bags	11 cwt.	..
Coral, rough (not specimens), in bags .	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet	50 feet
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin, Seed, in cases	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
*Cylindrical Packages, Rolls, &c. ..	40 feet	..
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags ..	17 ,,	20 ,,
Dragons' Blood, in cases	40 feet	50 feet
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	..
Fenugreek or Methey Seed	17 ,,	..
Fish Manure (as per sample lodged with the Chamber)	9 ,,	..
Fishmaws (or Isinglass), in cases ..	40 feet	..
Flour	18 cwt.	..
Flour middlings or sharps, in bags ..	14 ,,	..

* On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—*(contd.)*

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases	40 ,,	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16 ,,
Do. unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet	50 feet
Gum, Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales	40 ,,	50 ,,
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 ,,
Do. Deer, loose	6 ,,	8 ,,
Horn tips, of any kind, and hoofs	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	..
Iron, old or scrap	20 ,,	..
Jackwood	40 feet	50 feet
Jaggery	18 cwt.	..
Jowari, in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases	40 feet	50 feet
Lac (seed), in bags	13 cwt.	..
Lang, in bags	18 ,,	20 cwt.
Lang, crushed, in bags	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet	50 feet
Do. in bags	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 ,,	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. do. in bundles or bags ..	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussoor, in bags	20 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrabollams, in bags	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases	40 ,,	50 ,,
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in cases	40 feet	210 Impl. gals.
Oil-cake, in cakes or lumps, in bags .	16 cwt.	..
Oil, cocoanut	11 ,,	..
Oil seeds—		
Castor Seed	14 ,,	17 cwt.
Teel or Gingelly Seed	15 ,,	..
Rape Seed, Sita, Jamba and other kinds	16 ,,	..
Mustard Seed	16 ,,	..
Khorassan	16 ,,	..
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 ,,	16 ,,
Pepper, in bags	13 ,,	16 ,,
Pimento	12 ,,	14 ,,
Plumbago, in bags	16 ,,	20 ,,
Poppy Seed, in double bags (1½ cwt.)..	13 ,,	16 ,,
Do. in single bags (1¼ cwt.)..	14 ,,	17 ,,
Do. in double bags (1¼ cwt.).	14 ,,	17 ,,
Do. in bags (1½ cwt.) ..	14 ,,	17 ,,
Rails, iron or steel	20 ,,	..
Rattans, in bundles	13 ,,	16 cwt.
Do. Ground	13 ,,	16 ,,

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet	50 feet
Do. in screwed bales	40 ,,	50 ,,
Do. in bags	8 cwt.	10 cwt.
Safflower seed (kurdai seed or kasumba)	13 ,,	..
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases	40 ,,	50 ,,
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2-7lbs.	28 Indian maunds of 82-2-7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan-wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do. in cases	40 feet	50 feet
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do. in pressed bales ..	40 feet	..
Tea, in chests	40 ,,	50 feet
Timber, Teak: Square Planks and Poon	40 ,,	50 ,,
Timber, Teak: round (one-fifth off) ..	..	..
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton	To the Ton.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 „	14 „
Whanghese (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
White peas	18 „	20 „
Wines and Spirits, in casks . ..	40 feet	50 feet
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

Burma Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	..	40
Arrowroot, in cases	..	50
Bark	20	..
Beans	20	..
Bees' Wax	20 gross	..
Betelnut	20	..
Books	..	50
Bones, loose, and Bone-meal	20	..
Bottles (empty)	..	40
Bran	20	..
Brimstone	20	..
Bullion	at per cent.	..
Cake lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in boxes	8	..
Castor seed	15	..
Chillies, in bags	8	..
China root, in bags	11	..
Chiretta, in bales	16	..
Cigars	..	50
Cloves, in bags	8	..
Coal	16	..
Cochineal	20	50
Coffee, in bags	..	..
Coffee, in barrels	12	..
Coin loose	18	..
Coir bundles	10	..
Copra, in bags	14	..
Cotton seed	15	..
Cotton seed cake	20 gross	..
Cotton seed oil	20	..
Cotton in bales	..	50
Curios	..	40
Cutch, in bags	16	..

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Catch, in boxes	20 gross	..
Dhull, in bags	20	..
Elephant teeth, in bulk	20	..
Elephant teeth, in cases	..	50
Flour, in bags	20	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags	16	..
Gram, in bags	20	..
Guano, in bags	16	..
Gum, in cases	..	50
Gunny bags and cloth	..	50
Ganja	..	50
Hemp, in bales	..	50
Hides, Buffalo or Cow	16	..
Horns, Buffalo or Cow	20	..
India-rubber, in bags	20	..
Iron	20	..
Jute	..	50
Lac-dye	..	50
Linseed	20	..
Machinery	20	..
Maize	20	..
Metals	20	..
Millets	20	..
Molasses	2 pun. or 4 hhd.	..
Mustard or Rapeseed	20	..
Nutmegs, in casks	..	50
Oats	16	..
Oil, in cases	..	50
Oil, in casks	4 hhds.	..
Oil-seed cake	20	..
Orchids	16	40
Paddy	20	..
Paraffine wax, in cases	20	..
Peas	..	..
Planks and deals	..	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	..	40
Rags	..	50
Raw silk, in bales	..	50
Rattans for dunnage	20	..
Rice, in bags	20	..
Rice meal and Rice flour	20	..
Rope, in coils	..	50
Rope, in bundles	16	..
Rum, in casks	2 puncheons	..
Sago, in cases	..	50
Saltpetre	20	..
Salt	20	..
Seedlac, in cases	..	50
Shells, rough, in bags	20	..
Shellac, in cases..	..	50
Silk, in cases	..	50
Silk piece-goods	..	50
Silk (waste)	..	50
Soap, country, in cases	..	50
Sticklac, in bags	16	..
Sugar, in bags	20	..
Tallow, in casks..	20	..
Tamarind, in casks	20	..
Tea, in chest	..	50
Timber (Padouk)	..	50
Timber (Pinkadoe)	..	50
Timber (Teak in round or square logs, scantlings)	..	50
Til seed	20	..
Tobacco, in bales	..	50
Wheat	20	..
Wool	..	50

Schedule of Commission Charges.

AUTHORIZED BY THE BURMA CHAMBER OF COMMERCE.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery..	2½ „
3.	On purchasing ditto, when funds are provided by the Agent	5 „
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5 „
5.	On returns for consignments, if made in produce	2½ „
6.	On returns of consignments, if in Bills, Bullion or Treasure	1 „
7.	On accepting bills against consignments ..	1 „
8.	On the sale or purchase of Ships, Factories, Houses, Lands, and all Property of a like description	2½ „
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2*s.* per Rupee	half com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.
11.	On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived..	2½ „

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money .. .. 2½ per cent.
13. On *del-credere*, or guaranteeing the due or realisation of sales .. .. 2½ „
14. On the management of Estates for Executors or Administrators .. .. 2½ „
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading .. .. 2½ „
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not .. .. 2½ „
17. On procuring freight, for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive .. .. 5 „
18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 „
19. On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file .. .. .. 2½ „
20. On realising inwards freight, inward troop, emigrant, or cabin passage money .. .. 2½ „
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. .. .. 5 „

	If Opium, Indigo, Raw Silk or Silk Piece-goods	2½ per cent.
	If Treasure, Precious Stones or Jewellery	1 „
	If a cargo loaded in Burma, consisting of Rice or Timber or Cutch	2½ „
22.	On effecting Insurance, whether on lives or property	2½ „
23.	On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium	2½ „
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1 „
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them..	2½ „
	Or if recovered by such means	5 „
26.	On Bills of Exchange returned dishonoured ..	1 „
27.	On collecting house-rent	2½ „
28.	On ship's disbursements	2½ „
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½ „
30.	On granting Letters of Credit	1 „
31.	On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½ „
32.	On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value	½ „
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ „

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325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
40	0	0	4	0	0	1	8	0	2	0	0	0	3	0	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
40	0	0	6	0	0	6	0	0	0	6	0	0	0	6	
36	0	0	5	0	0	5	0	0	0	6	0	0	0	6	
84	0	0	10	0	0	3	0	0	2	0	0	0	3	0	
16	0	0	..			8	0	0	0	1	0	..			
..			..			5	0	0	..			0	2	0	Mail.
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						15	0	0	..			3	0	0	Mail.
												1	8	0	Inland.
..			..			5	0	0	..			1	8	0	Mail.
												1	0	0	Inland.
												0	8	0	Mail.
			..			5	0	0	..			0	4	0	Inland.

BOMBAY.—Public Holidays.—1929.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled "The Negotiable Instruments Act," including the New Year's Day (1st January), Good Friday (29th March), and Christmas Day (25th December), which are already specified as holidays under the above Section :—

New Year	.. 1st January	..Tuesday	..1 Day.
Maha Shivratri ..	.. 9th March	..Saturday	..1 ,,
Ramzan-Id ..	..13th March	..Wednesday	..1 ,,
Jamshedi Navroz ..	..21st March	..Thursday	..1 ,,
Holi (2nd day) ..	..25th March	..Monday	..1 ,,
Good Friday ..	..29th March	..Friday	..1 ,,
Easter	..30th March & 1st April.	Sat. & Mon.	2 Days.
Ramnavami ..	..17th April	..Wednesday	..1 Day.
Bakri-Id	..20th May	..Monday	..1 ,,
Birthday of His Majesty the King-Emperor	..3rd June	..Monday	..1 Day.
Zarthost-No-Diso ..	..15th June	..Saturday	..1 ,,
Ashura	..18th June	..Tuesday	..1 ,,
Cocoanut Day ..	..20th August	..Tuesday	..1 ,,
Gokul Ashtami ..	..28th August	..Wednesday.	1 ,,
Parsi New Year (1st day), Ganesh Chaturthi & Samvatsari ..	.. 7th Sept.	.. Saturday	..1 ,,
Khordad Sal ..	..13th Sept.	..Friday	..1 ,,
Dassera	..12th October	..Saturday	..1 ,,
Divali	..31st Oct. 1st & 2nd Nov.	..Thurs. Fri. & Saturday.	..3 Days.
Christmas	..24th, 25th & 26th Dec.	Tues., Wed. & Thursday.	3 ,,
New Year's Eve ..	..31st December.	Tuesday	..1 Day.

NOTES I.—(1) No days are notified as holidays on account of Barawafat (18th August) and Parsi New Year (2nd day) (8th September) as these festivals fall on days which are declared to be holidays under the section referred to above.

(2) If any of the Muhammadan holidays notified above does not fall on the day notified, the Muhammadan servants of Government may be granted a sectional holiday on the day on which the holiday is actually observed in addition to a holiday on the day notified.

II. This Notification does not apply to Sind.

Holidays under Charter-Parties.—1929.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1929 :—

New Year	.. 1st January	..Tuesday	..1	Day.
Holi (2nd day) ..	..25th March	..Monday	..1	,,
Good Friday ..	..29th March	..Friday	..1	,,
Ramnavami ..	..17th April	..Wednesday	..1	,,
Bakri-Id	..20th May	..Monday	..1	,,
Birthday of His Majesty the King-Emperor	..3rd June	..Monday	..1	,,
Ashura	..18th June	..Tuesday	..1	,,
Cocoanut Day ..	..20th August	..Tuesday	..1	,,
Gokul Ashtami ..	..28th August	..Wednesday.	1	,,
Ganesh Chaturthi & Samvatsari.	7th Sept.	..Saturday	..1	,,
Dassera	..12th October	..Saturday	..1	,,
Divali	..31st October	..Thursday	..1	,,
Christmas	..25th December.	Wednesday	..1	,,

BENGAL.—Public Holidays.—1929.

Under Section 25 of the Negotiable Instruments Act, XXVI of 1881, the Governor in Council is pleased to declare the following days to be public holidays during the year 1929 :—

New Year's Day ..	..1st January	..Tuesday	..1 Day.
Sri Panchami ..	..14th February.	Thursday	..1 ,,
Id-Ul-Fitr	..13th March	..Wednesday	..1 ,,
Doljatra	..25th March	..Monday	..1 ,,
Good Friday ..	..29th March	..Friday	..1 ,,
Easter Saturday ..	..30th March	..Saturday	..1 ,,
Easter Monday ..	..1st April	..Monday	..1 ,,
Chaitra Sankranti	..13th April	..Saturday	..1 ,,
Id-Uz-Zuha ..	..20th May	..Monday	..1 ,,
Birthday of His Mejesty the King-Emperor	..3rd June	..Monday	..1 ,,
Muharram	..17th & 18th June.	Mon. & Tues.	2 Days.
Half-Yearly closing of Bank's accounts	..1st July	..Monday	..1 Day.
Janmastami ..	..27th August	..Tuesday	..1 ,,
Mahalaya	..2nd October	..Wednesday	..1 ,,
Durga and Lakshmi Pujas.	10th, 11th, 12th October.	Thurs., Fri., 17th & 18th Sat., Thurs. & Friday.	5 Days.
Kali Puja	..31st Oct. & 1st November.	Thursday & Friday.	2 ,,
Christmas Eve ..	..24th December.	Tuesday	..1 Day.
Christmas Day ..	..25th December.	Wednesday	..1 ,,
The 1st & 2nd Days following Christmas Day.	26th & 27th December.	Thursday & Friday.	2 Days.
Last Day of the Year	..31st December.	Tuesday	..1 Day.

(*a*) Sundays, New Year's Day, Good Friday (29th March) and Christmas Day (25th December) are public holidays under the Act.

(*b*) As Dasahara (16th June), the fourth day of Durga Puja (13th October) and Jagadhatri Puja (10th November) fall in the year 1929 on Sundays, which are holidays under the Act, they are not included in the list of public holidays declared above for the year.

Holidays under Charter-Parties.—1929.

The Committee of the Bengal Chamber of Commerce empowered on that behalf by the Resolution passed at a General Meeting of the Chamber held on the 5th December 1888, do hereby declare that the holidays specified below shall be the holidays during the year 1929 recognised by the Chamber under Charter-Parties and Shipping Orders, as holidays according to the custom of the port :—

New Year's Day ..	..1st January	..Tuesday	..1	Day.
Shri Panchami ..	..14th February.	Thursday	..1	,,
Id-Ul-Fitr ..	..13th March	..Wednesday	..1	,,
Good Friday ..	..29th March	..Friday	..1	,,
Easter Saturday ..	..30th March	..Saturday	..1	,,
Easter Monday ..	..1st April	..Monday	..1	,,
Birthday of His Majesty the King-Emperor	..3rd June	..Monday	..1	,,
Muharram	..18th June	..Tuesday	..1	,,
Durga Puja ..	..10th, 11th & 12th October.	Thursday, Friday & Saturday.	3	Days.
Kali Puja	..1st November.	Friday	..1	Day.
Christmas Eve ..	..24th December.	Tuesday	..1	,,
Christmas Day and the Day following	25th & 26th December.	Wednesday & Thursday.	2	Days.

N. B.—All Sundays are holidays.

MADRAS—Public Holidays.—1929.

Under Section 25 of the Negotiable Instruments Act (XXVI of 1881) His Excellency the Governor in Council has declared the following days to be holidays in the year 1929 :—

New Year's Day ..	.. 1st January...	Tuesday	..1	Day.
Bogi Pandigai ..	..12th January	.Saturday	..1	,,
Maha Sivaratri ..	.. 9th March	..Saturday	..1	,,
Ramzan	..13th March	..Wednesday	..1	,,
Good Friday ..	..29th March	..Friday	..1	,,
Easter	..30th March & 1st April.	Saturday & Monday.	2	Days.
Telugu New Year's Day	..10th April	..Wednesday	..1	Day.
Tamil New Year's Day	..13th April	..Saturday	..1	,,
Solar Eclipse ..	.. 9th May	..Thursday	..1	,,
Bakri-Id	..20th May	..Monday	..1	,,

King-Emperor's Birth day	3rd June	Monday	1	Day.
Muharram (Last day)	18th June	Tuesday	1	,,
Avani Avittam ..	20th August	Tuesday	1	,,
Sri Jayanti ..	28th August	Wednesday	1	,,
Vinayaka Chathurthi	7th September	Saturday	1	,,
Mahalaya Amavasai	2nd October	Wednesday	1	,,
Ayudha Puja ..	12th October	Saturday	1	
Dipavali	31st October	Thursday	1	,,
Christmas	25th, 26th, 27th 28th, & 31st December	Wed., Thur., Fri., Sat., & Tues.	5	Days.

NOTE :—No days are notified as holidays for the following as they fall on Sundays :—

Pongal, 13th January .. Bara-Wafat, 18th August.

CHARTER PARTY HOLIDAYS.—The holidays set out above, subject to any alteration made by Government, have been fixed by the Chamber of Commerce, Madras, as holidays under Charter Parties for the year, 1929.

KARACHI.—Public Holidays.—1929.

The Committee of the Karachi Chamber of Commerce hereby declares that the holidays specified below shall be the holidays for the year 1929, sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881" :—

New Year	1st January	Tuesday	1	Day.
Maha Shivratri ..	9th March	Saturday	1	,,
Ramzan-Id ..	13th March	Wednesday	1	,,
Jamshedi Naoroz ..	21st March	Thursday	1	,,
Holi	25th March	Monday	1	,,
Good Friday ..	29th March	Friday	1	,,

Easter	..30th March & 1st April.	Saturday & Monday.	2 Days.
Chetichand ..	..11th April	..Thursday	..1 Day.
Bakri-Id	..20th May	..Monday	..1 „
Birthday of His Majesty the King-Emperor.	..3rd June	..Monday	..1 „
Zarthost-no-Diso ..	..15th June	..Saturday	..1 „
Moharrum	..18th June	..Tuesday	..1 „
Cocoanut Day ..	..20th August	..Tuesday	..1 „
Gokul Ashtami ..	..28th August	..Wednesday	..1 „
Parsi New Year ..	..7th Sept.	..Saturday	..1 „
Ganesh Chaturthi ..			
Khordad Sal ..	..13th September	Friday	..1 „
Dassara	..12th October	..Saturday	..1 „
Divali	..31st Oct. & 1st November.	Thursday & Friday.	2 Days.
Guru Nanak's Birthday	..16th Nov.	..Saturday	..1 Day.
Christmas	..24th, 25th & 26th Dec.	Tues., Wed. & Thurs.	3 Days.
New Year's Eve ..	..31st December	Tuesday	..1 Day.

Holidays under Charter-Parties.—1929.

New Year	..1st January	..Tuesday	..1 Day.
Ramzan-Id ..	..13th March	..Wednesday	..1 „
Holi	..25th March	..Monday	..1 „
Good Friday ..	..29th March	..Friday	..1 „
Bakri-Id	..20th May	..Monday	..1 „
Birthday of His Majesty the King-Emperor	..3rd June	..Monday	..1 „
Moharrum	..18th June	..Tuesday	..1 „
Cocoanut Day ..	..20th August	..Tuesday	..1 „
Gokul Ashtami ..	..28th August	..Wednesday	..1 „
Divali	..1st November	.Friday	..1 „
Christmas	..25th December	Wednesday	..1 „

CALENDAR FOR 1928.

1928.	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JAN.	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	..	..	..	..
FEB.	..	..	..	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	..	..	..
MAR.	..	..	..	..	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
APRIL	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	..	..	..	..	..
MAY	..	..	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	..	..
JUNE	..	..	..	..	..	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30

1928	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JULY	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	..	..	..	..
AUG.	..	..	..	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	..
SEPT.	..	..	..	..	..	..	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	..	..	..	..	..	..
OCT.	..	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	..	..	..
NOV.	..	..	..	..	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	..
DEC.	..	..	..	..	..	..	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	..	..	..	..	..

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